

CITY OF CANTON

BUDGET FY 2008-2009

September 16, 2008



CITY OF CANTON

2008 - 2009

ANNUAL BUDGET

MAYOR
Rusty Wilson

MAYOR PRO-TEM
Ross Maris

COUNCILMEMBERS
Jim Fuller
Charles Huddle
Clay Nicklas
Ron Sanford

CITY MANAGER
Andy McCuistion

CITY SECRETARY/FINANCE OFFICER
Julie Seymore

This budget will raise more total property taxes than last year's budget by \$38,670 (3.8%) and of that amount \$15,707 is tax revenue to be raised from new property added to the tax roll this year.

MISSION STATEMENT

City of Canton

The City of Canton will build upon its unique heritage; provide quality housing, infrastructure, and parks; promote economic development, tourism, and business and employment opportunities; and manage growth to meet the needs of its current and future residents.

TABLE OF CONTENTS

PREFACE

MISSION STATEMENT

TABLE OF CONTENTS

CANTON 2020 VISION

BUDGET AND TAX RATE PUBLIC HEARING/ADOPTION SCHEDULE

ORDINANCE NO. 2008-22 – BUDGET ORDINANCE

ORDINANCE NO. 2008-23 – TAX RATE ORDINANCE

OVERVIEW

BUDGET SUMMARIES

Summary of Receipts and Disbursements – By Fund Type	1
Summary of Receipts and Disbursements – All Funds	2

GENERAL FUND

General Fund – Summary of Receipts and Expenditures	5
General Fund - Revenues by Source	6
General Fund – Departmental Expenditures Summary	8
Administration - Goals and Objectives	9
Administration – Departmental Expenditures Summary	10
Police - Goals and Objectives	11
Police - Departmental Expenditures Summary	12
Animal Control - Goals and Objectives	13
Animal Control – Departmental Expenditures Summary	14
Municipal Court – Goals and Objectives	15
Municipal Court – Departmental Expenditures Summary	16
Fire – Goals and Objectives	17
Fire – Departmental Expenditures Summary	18
Streets – Goals and Objectives	19
Streets – Departmental Expenditures Summary	20
Parks – Goals and Objectives	21
Parks – Departmental Expenditures Summary	22

DEBT SERVICE FUND

Summary of Receipts and Expenditures	23
Fund Revenues by Source	24
Current Debt Service Requirements	25
Statement of Bonded Indebtedness	26
Schedule of Requirements October 1, 2008 to Maturity	27
Other Debt	28
Debt Summary	29

CITY OF CANTON**TABLE OF CONTENTS***Fiscal Year 2008-2009***TAX SUMMARIES**

Revenue and Distribution	30
Effective Tax Rate	31
Notice of Public Hearing on Tax Increase	33
Notice of Tax Revenue Increase	34

WATER FUND

Summary of Receipts and Expenditures	35
Fund Revenues by Source	36
Departmental Expenditures Summary	37
Water Treatment Plant – Goals and Objectives	38
Water Treatment Plant – Departmental Expenditures Summary	39
Water Distribution – Goals and Objectives	40
Water Distribution – Departmental Expenditures Summary	41

WASTEWATER FUND

Wastewater Fund - Summary of Receipts and Expenditures	42
Wastewater Fund - Revenues by Source	43
Wastewater Fund - Departmental Expenditures Summary	44
Wastewater Treatment Plant – Goals and Objectives	45
Wastewater Treatment Plant – Departmental Expenditures Summary	46
Wastewater Collection – Goals and Objectives	47
Wastewater Collection – Departmental Expenditures Summary	48

SANITATION FUND

Sanitation Fund – Summary of Receipts and Expenditures	49
Sanitation Fund – Fund Revenues by Source	50
Sanitation – Goals and Objectives	51
Sanitation – Departmental Expenditures Summary	52

FIRST MONDAY FUND

First Monday Fund - Summary of Receipts and Expenditures	53
First Monday Fund – Fund Revenues by Source	54
First Monday – Goals and Objectives	55
First Monday – Departmental Expenditures Summary	56

CAPITAL IMPROVEMENT/CAPITAL OVERLAY FUND

Summary of Receipts and Expenditures	57
Departmental Capital Outlay	58

SPECIAL REVENUE FUND

Summary of Receipts and Expenditures	61
--	----

EQUIPMENT REPLACEMENT FUND

Summary of Receipts and Expenditures	62
--	----

CITY OF CANTON**TABLE OF CONTENTS*****Fiscal Year 2008-2009***

STAFFING

Organizational Chart	63
Personnel Schedule	64

COMPONENT UNITS

CEDC – Summary of Receipts and Expenditures	66
---	----

Goal 1: Improve communications with the Citizens.

- Objective 1: Develop a new City website.
- Objective 2: Make efficient use of the sound system and projectors in the Council Chambers.

Goal 2: Review and adopt sound financial policies.

- Objective 1: Consider using bond sales vs certificates of obligation for long-term debt.
- Objective 2: Develop multi-year plan for using First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes.
- Objective 3: Implement multi-year plan for Water and Wastewater Funds to become self-supporting.
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run. (Currently Baa1)
- Objective 5: Develop a reserve policy for each fund.

Goal 3: Address organizational issues.

- Objective 1: Work to improve credibility of staff and Council with Citizens.
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization.
- Objective 3: Support training and professional development of staff.
- Objective 4: Review organization and re-align to level workload.

Goal 4: Promote a positive environment for economic development in the community.

- Objective 1: Develop and support policies to encourage housing development.
- Objective 2: Develop and support policies to encourage retail, commercial and industrial development.

Goal 5: Enhance the quality of life in Canton.

- Objective 1: Continue pursuing recreational, cultural and aesthetic improvements in the community.
- Objective 2: Continue funding capital expenditures for infrastructure improvements.

CITY OF CANTON
2008-2009 Budget and Tax Rate Public Hearing/Adoption Schedule

April	25	Deadline for Provision of New Exemptions, Local Option Sales Tax, Annexation Information, and Zoning Changes to Appraisal District				
May	1-30	Finance Department Works on Initial Budget Documents				
May	1-30	Dir & Supvs Develop Goals/Objectives, 1yr/3-yr Plans, Capital Impvt/Replacement Programs, Deptl Org charts and Employment Recommendations				
May	5	Departmental Budget Worksheets to Directors and Supervisors				
May	12	Departmental Goals and Objectives, Deptl Org Charts due				
May	12-15	Develop Departmental Budgets with Directors and Supervisors				
		Time	May 12 th	May 13 th	May 14 th	May 15 th
		10-11:30		Utilities	FD	FM
		1:30-3:00	Muni Court	WWTP	WTP	Admin
		3:00-4:30	PD	AS/Park/San		
May	15	Deadline for Appraisal District to Send Notice of Appraised Values				
May	20	Regular Council Meeting – Input from Council on General Goals & Objectives				
May	23	Deadline for Completion of Departmental Budgets				
May	31	Deadline for Combination of Departmental Budgets				
June	2	Receive Appraisal District's Proposed Budget				
June	17	Regular Council Meeting – Complete Council's List of Goals & Objectives				
June	18-25	Staff Meetings on Combined Budget / Incorporate New Goals from Council				
July	14	Appraisal District Begins Effective Tax Rate Calculation				
July	15	Regular Council Meeting				
July	20	First Draft of Budget to Council				
July	21-22	Special Council Meetings - Council/Staff Budget Work Sessions				
July	25	Deadline for Appraisal District to Send Certified Values				
August	2	Appraisal District Publishes Effective & Rollback Tax Rates by Aug. 7				
August	5	Special Council Meeting - Workshop on Budget & Discuss Proposed Tax Rate				
August	15	Deadline to Establish Proposed Tax Rate in order to meet paper deadline on 8/18				
August	16	Budget Filed with City Secretary (30 days prior to tax levy adoption)				
August	19	Regular Council Meeting - Vote to Place Proposal for Tax Rate on a Future Agenda and Set P H Dates and Times (must know highest proposed tax rate by this date)				
August	21	Publish Notice of Public Hearings on Tax Rate and Budget in paper and on Website (at least 7 days before first Tax Hearing, and between 10 and 30 days before Budget Hearing)				
September	2	Special Council Meeting - First Public Hearing on Proposed Tax Rate (PH must be on weekday no sooner than 3 days apart)				
September	8	Special Council Meeting - Second Hearing on Proposed Tax Rate and Hearing on Budget (no sooner than 3 days after first PH)				
September	11	Publish Notice of Impending Vote on Tax Rate in Paper and Website (between 2 nd PH and vote)				
September	16	Regular Council Meeting - Adopt Budget and Tax Rate (3-14 days after 2 nd PH on tax rate)				
September	17	Appraisal District Deadline for Adoption of Tax Rate				
September	17	File Copy of Budget with City Secretary and County Clerk				
October	1	Effective Date				

ORDINANCE NO. 2008-22

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CANTON FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; ADOPTING THE ANNUAL BUDGET OF THE CITY OF CANTON FOR THE 2008-2009 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING A SAVINGS CLAUSE, FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Canton, Texas has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Canton for the period beginning October 1, 2008, and ending September 30, 2009, and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and,

WHEREAS, a copy of said proposed budget was timely filed with the City Secretary of the City of Canton, Texas; and

WHEREAS, the City Council of the City of Canton did sit as a committee of the whole in the Council Chamber at the City Hall in the City of Canton on September 8, 2008, at 5:30 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

WHEREAS, said Council is of the opinion that the same should be approved and adopted,

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

SECTION 1. That the proposed budget of the Revenues and Expenses of the City of Canton, Texas for the period beginning October 1, 2008, and ending September 30, 2009, as submitted to the City Council of said City be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against said City, for the period beginning October 1, 2008 and ending September 30, 2009.

SECTION 2. That the sum of \$3,687,865 for the payment of General Fund expenses of the City as hereinafter itemized is hereby appropriated to:

GENERAL FUND	
Administration	\$ 1,008,245
Police Department	\$ 1,071,900
Animal Control Dept.	\$ 135,900
Municipal Court	\$ 160,095
Fire Department	\$ 417,010
Street Department	\$ 429,765
Parks Department	\$ 408,950
Transfer to Equipment Replacement	\$ 56,000

SECTION 3. That the sum of \$1,675,925 is appropriated from the revenues and balances on hand in the Water Fund to operating, capital outlay, and debt service of the Water Department.

SECTION 4 That the sum of \$770,090 is appropriated from the revenues and balances on hand in the Wastewater Fund to operating, capital outlay, and debt service of the Sewer Department.

SECTION 5. That the sum of \$613,545 is appropriated from the revenues and balances on hand in the Sanitation Fund to operating, capital outlay, and debt service of the Sanitation Department.

SECTION 6. That the sum of \$4,140,645 is appropriated from the revenues and balances on hand in the First Monday Fund to operating, capital outlay, and debt service of the First Monday Department.

SECTION 7. That the sum of \$915,900 is appropriated from the revenues and balances on hand in the Special Revenue Fund to operating and capital outlay of the Special Revenue Projects.

SECTION 8. That the sum of \$655,760 is appropriated from the revenues and balances on hand in the Capital Improvement Funds to approved capital improvement projects.

SECTION 9. That the sum of \$1,291,960, is appropriated out of the Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 10. That the sum of \$174,200 is appropriated out of the Equipment Replacement Fund to provide for the purchase of city vehicles and equipment.

SECTION 11. That the City Council hereby confers upon the City Manager general authority to contract for expenditures without further approval of the Council for all budgeted items, the cost of which do not exceed the constitutional and statutory requirements for competitive bidding

SECTION 12. That this ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and that all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 13. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not effect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

PASSED, ADOPTED, AND APPROVED on this the 16th day of September, 2008.

William R Wilson, Mayor

ATTEST:

Julie H Seymore, City Secretary

*Fiscal Year 2007-2008***ORDINANCE NO. 2008-23**

AN ORDINANCE OF THE CITY OF CANTON, TEXAS, LEVYING AD VALOREM TAXES FOR 2008 AT \$0.42523 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUNDS REQUIREMENTS; PROVIDING FOR AN INCREASE IN TAXES FOR MAINTENANCE AND OPERATIONS; PROVIDING DUE AND DELINQUENT DATES, REPEALING ALL OTHER ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

SECTION 1 There be and is hereby levied for the year 2008 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Canton, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of forty-two and five hundred twenty-three thousandths (\$0.42523) cents on each one hundred (\$100.00) dollars assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.32404 for interest and sinking fund requirements of the municipal government of the City and \$0.10119 for maintenance and operations of the municipal government of the City.

SECTION 2 All ad valorem taxes shall become due and payable on October 1, 2008, and all ad valorem taxes for the year 2008 shall become delinquent after January 31, 2009. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2009, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 3 Taxes are payable to the Van Zandt County Tax Assessor-Collector, Van Zandt County Appraisal District, Canton, Texas 75103. The City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Canton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Canton. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 4 The twenty percent (20%) homestead exemption and the \$9,000 exemption and tax freeze for homesteads owned by anyone disabled or sixty-five years of age and older remain in effect.

SECTION 5 That all other ordinances of the City of Canton in conflict herewith are hereby repealed.

SECTION 6 This Ordinance shall become effective upon the date passed at a regular meeting of the city council at which a quorum was present. The meeting was open to the public as required and public notice of the time, place, and purpose of said meeting was given as required by the Open Meeting Act, Texas Government Code, Chapter 551.

PASSED AND APPROVED on this the 16th day of September, 2008.

William R. Wilson, Mayor

ATTEST:

Julie H. Seymore, City Secretary

CITY OF CANTON
Fiscal Year 2008-2009

BUDGET OVERVIEW

GENERAL FUND

The General Fund is used to account for all the general revenues of the City not specifically levied or collected for other City funds and for the expenditures relating to the rendering of general services by the City. Activities operating in the General Fund include: Administration which includes the departments of City Council, City Manager, City Secretary/Finance, and Code Enforcement; Public Safety which includes Police and Fire; Municipal Court; Streets; Animal Control; and Parks.

Revenues

2007-08	\$3,355,940	2008-09	\$3,222,570
----------------	--------------------	----------------	--------------------

Property taxes, sales taxes, franchise taxes and fines are the primary revenue sources for the General Fund. The decrease in 2008-09 revenue over 2007-08 is due to a change in the distribution of the property tax between the General and Debt Service Funds.

Property appraisal values increased in 2008, with 2007 total taxable values at \$243,346,656 and 2008 total taxable values at \$252,142,172. The 2008-09 Budget is predicated on adopting the same Tax Rate of \$.42523 per \$100 valuation as in the 2007-08 Fiscal Year.

Property tax revenue is allocated to the General Fund and the Debt Service Fund. In 2007-08, debt service was partially funded by the Debt Service fund balance (or reserves). This policy was not continued in 2008-09, which required a larger portion of property taxes be allocated to cover debt payments leaving a smaller portion to be allocated to the General Fund. The 2008-09 Budget is based on a General Fund Property Tax Rate of \$.10119 per \$100 valuation, versus \$.32404 per \$100 in 2007-08.

Property taxes are expected to generate \$1,044,558 of which \$248,570 will be received in the General Fund and \$795,990 will be received in the Debt Service Fund.

Sales tax revenue of \$2,230,000 is projected for a 5% increase over the prior year. The City has experienced a 5.23% average increase over the past eight years. The prior year's increase of 8.47% coupled with the addition of several large retail businesses in Canton supports the City's projections.

Franchise taxes of \$250,000 are projected for a 9% or \$24,000 decrease from 2007-08 due to the conclusion of receipts from a rate case settlement. Fine revenue of \$200,000 is projected for an 18% or \$30,000 increase over the prior year.

Expenditures

2007-08	\$3,443,290	2008-09	\$3,687,865
----------------	--------------------	----------------	--------------------

Expenditures are budgeted for a 7% or \$244,575 increase.

Personnel expenditures are planned to increase by 7.6% or \$153,695 which includes one (1) new full-time Fire Fighter, one (1) new part-time Dispatcher, and 5% for Cost of Living and merit/market adjustments.

Supplies are planned to increase by 32% or \$62,090 which includes a change in accounting. All overhead supplies were previously charged to each fund. Those are now charged to Administration for centralized accounting.

Contractual Services will increase by 10% or \$59,955 from the 2007-08 budget due to centralized accounting.

Maintenance is decreasing by 9% or \$27,745. The 2007-08 budget included \$56,000 for resurfacing the airport runway which is not included in the 2008-09 budget.

Sundry accounts increase by \$4,500 due to the centralization of the contingency funds.

Capital is planned for an increase of 44% or \$27,665. Items budgeted in 2008-09 include \$50,000 to renovate administrative office space at the new property on Highway 64, \$9,225 for a new copier, \$9,100 for laptops for Council meetings and emergency management, \$5,400 for a narcotics DVR camera kit, \$3,500 for fenced runs at the Animal Shelter, \$2,500 for furnishings for the new municipal courtroom, \$7,000 for fire station renovations, \$3,000 for a new overhead door at the utility service center, \$15,000 to replace the A/C units at the Library, \$5,000 for a fence at the Blackwell House, \$10,000 for electrical work at the Plaza Museum, \$40,000 for the Cherry Creek Park parking lot, and \$5,000 at the CYRA Ballpark.

UTILITY FUNDS

The Water, Waste Water and Sanitation Funds are considered Enterprise type funds. These three (3) funds comprise the Utility Funds. These funds provide services on a fee basis for residential and commercial customers. Prior to 2007-2008, the Utility Funds were combined or part of other funds. Starting in 2007-2008, the Water, Waste Water and Sanitation Funds stand alone. By separating the funds, each fund can be more easily analyzed for profit and loss.

Revenues

2007-2008	\$2,426,710	2008-09	\$3,059,560
------------------	--------------------	----------------	--------------------

With 2007-08 being a wet year, revenue did not meet expectations. Rates are inadequate to cover increasing chemical costs and mandated capital improvements. In addition to a 5% increase in rates, funds totaling \$1,127,835 will be transferred from the First Monday Fund to help cover the deficit.

Expenses

2007-08	\$2,966,710	2008-09	\$3,059,560
----------------	--------------------	----------------	--------------------

Expenses are planned for a 3% or a \$92,850 increase.

Personnel expenses are planned for a 10% or a \$241,560 increase which includes correction of a budgeting error in FY 2007-08.

Supplies are planned for a 50% or a \$98,435 mostly attributed to drastic increases in chemical prices.

Contractual Services is planned for a 9% or an \$87,070 decrease which includes the centralization of some expenses to the General Fund.

Maintenance is planned for an increase of 7% or \$10,950.

Sundry is planned for a decrease of 16% or \$3,300 with the move of the contingency funds to the administration budget

Capital is planned for a 39% increase of \$178,000 including \$6,800 for a new room on the pump house at the water plant, \$200,000 for the mandated improvements to the water plant, \$25,000 for dredging the lake, \$6,000 for a water line on Billy Street, \$47,000 for a Water Loop between Highway 64 and Tyler Street, \$200,000 for the mandated water pressure station at Etheridge Farms, \$15,000 for new water hydrants, \$18,000 for meters and meter boxes, \$37,500 to reseal the road into the Wastewater Treatment Plant, \$60,000 to continue the West Outfall project, and \$9,000 for concrete work at the Transfer Station

FIRST MONDAY FUND

The First Monday Fund is a unique Enterprise type fund which operates like the Utility Funds in that it provides services on a fee basis.

Revenues

2007-08	\$3,717,100	2008-09	\$3,622,100
----------------	--------------------	----------------	--------------------

Revenue is planned for a 3% or a \$95,500 decrease from 2007-08 budgeted. Revenue for 2007-08 is estimated to come in 2.6% below budget, or 95,636, leaving revenues basically flat for the 2008-09 year.

Expenses

2007-08	\$3,254,845	2008-09	\$4,140,645
----------------	--------------------	----------------	--------------------

Expenses are planned for a 27% or \$885,800 increase from the 2007-08 budget due to the increase in funds transferred to cover deficits in the utilities funds.

Of all the City funds, the First Monday Fund continues to maintain the highest fund balance. The September 30, 2008 fund balance is projected at \$1,793,002.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are the grant funds. Two grants remain incomplete at September 30, 2008; the Cherry Creek Park Phase II Grant and the Wynne Road Water Line Grant.

CAPITAL IMPROVEMENTS FUND

Funding for capital improvement projects normally comes from bond proceeds, certificates of obligation, earnings on investments, grants and any other City Council designated funds. All projects planned for this fund should be complete in the 2008-09 budget, reducing the fund balance to zero (0) and requiring future major capital investments be funded by the other city funds or additional debt.

Capital improvements for 2008-09 include \$350,000 for capital street projects and \$305,760 for water plant improvements. In 2007-08, the fund included the Etheridge Road for road and drainage improvement project, the first phase of the water plant improvements, and additional street projects.

DEBT SERVICE FUND

The Debt Service Fund accumulates funds from other City funds for the purpose of paying principal and interest on debt for various capital improvement and other projects

For 2008-09, transfers of \$507,630 are being made from the Water, Wastewater and First Monday Funds for their portions of long-term debt.

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

By Fund Type - Fiscal Year 2008-2009

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL IMP / EQUIP REPL FUNDS	WATER / WASTEWATER/ SANITATION FUNDS	FIRST MONDAY FUND	TOTAL ALL FUND TYPES
BEGINNING BALANCE	1,353,826	(93,551)	550,612	626,412	(425,238)	1,793,002	3,805,064
Revenues	3,222,570	822,500	829,290	42,500	2,356,970	3,622,100	10,895,930
Transfers In	0	131,700	507,630	193,550	1,127,835	0	1,960,715
Total Receipts	3,222,570	954,200	1,336,920	236,050	3,484,805	3,622,100	12,856,645
Expenditures	3,631,865	784,200	1,291,960	829,960	2,671,670	2,755,520	11,965,175
Transfers Out	(56,000)	(131,700)	0	0	(387,890)	(1,385,125)	(1,960,715)
Total Disbursements	3,687,865	915,900	1,291,960	829,960	3,059,560	4,140,645	13,925,890
REVENUES OVER EXPENDITURES	(465,295)	38,300	44,960	(593,910)	425,245	(518,545)	(1,069,245)
ENDING BALANCE	888,531	(55,251)	595,572	32,502	7	1,274,457	2,735,819

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds Fiscal Year 2008-2009

GOVERNMENTAL FUNDS						
	General Fund	Special Revenue Funds				
	General Operating	TxDOT Sidewalk Grant	Cherry Creek Park Phase II Grant	Wynne Rd. Water Line Grant	FM 859 Water Line & Other Grants	
BEGINNING BALANCE as of 10-1-08	1,353,826	(93,551)	0	0	0	
Revenue:						
Taxes	2,735,370					
Licenses & Fees						
Permits	60,000					
Fines & Forfeitures	216,250					
Charge for Services	78,000					
Rental Income	40,340					
Intergovernmental Revenues	63,420					
Grant Revenue		0	400,000	250,000	172,500	
C.O. Proceeds						
Miscellaneous	29,190					
Total Revenues	3,222,570	0	400,000	250,000	172,500	
Expenditures:						
Current:						
Administration Department	1,008,245					
Police Department	1,071,900					
Animal Control Department	135,900					
Municipal Court Department	160,095					
Fire Department	417,010					
Streets Department	429,765					
Parks Department	408,950					
Capital		0	400,000	381,700	2,500	
Utilities						
First Monday						
Debt Service:						
Principal Retirement						
Interest and Fees						
Total Expenditures	3,631,865	0	400,000	381,700	2,500	
Excess of Revenues over/under Expenditures	(409,295)	0	0	(131,700)	170,000	
Other Financing Sources (uses):						
Operating transfers in	0	0	0	131,700	0	
Operating transfers out	(56,000)	0	0	0	(131,700)	
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	(56,000)	0	0	131,700	(131,700)	
PROJECTED ENDING BALANCE 9-30-09	(465,295)	0	0	0	38,300	
	888,531	(93,551)	0	0	38,300	

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds Fiscal Year 2008-2009

GOVERNMENTAL FUNDS			
	Debt Service Fund	Capital Improvement Fund	Equip. Replacement Fund
BEGINNING BALANCE as of 10-1-08			
Revenue:	Debt Service	Capital Improvements	Equipment Replacement
Taxes	550,612	626,412	0
Licenses & Fees	795,990		
Permits			
Fines & Forfeitures			
Charge for Services			
Intergovernmental Revenues			
Grant Revenue			
C.O. Proceeds		10,000	
Miscellaneous	33,300		32,500
Total Revenues	829,290	10,000	32,500
Expenditures:			
Current:			
Administration Department			
Police Department			
Animal Control Department			
Municipal Court Department			
Fire Department			
Streets Department			
Parks Department		655,760	174,200
Capital			
Utilities			
First Monday			
Debt Service:			
Principal Retirement	1,021,525		
Interest and Fees	270,435		
Total Expenditures	1,291,960	655,760	174,200
Excess of Revenues over/under Expenditures	(462,670)	(645,760)	(141,700)
Other Financing Sources (uses):			
Operating transfers in	507,630	19,350	174,200
Operating transfers out	0	0	0
	507,630	19,350	174,200
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	44,960	(626,410)	32,500
PROJECTED ENDING BALANCE 9-30-09	595,572	2	32,500

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds Fiscal Year 2008-2009

PROPRIETARY FUNDS						TOTAL ALL FUNDS 2008-2009
Enterprise Funds						
	Water Fund	Wastewater Fund	Sanitation Fund	First Monday Fund		
BEGINNING BALANCE as of 10-1-08	(107,099)	(298,866)	(19,273)	1,793,002	3,805,064	
Revenue:						
Taxes				165,000	3,696,360	
Licenses & Fees				30,000	78,995	
Permits	22,050	26,945			60,000	
Fines & Forfeitures					216,250	
Charge for Services			583,475	65,000	2,445,975	
Rental Income	1,281,500	438,000		3,302,000	3,342,340	
Intergovernmental Revenues					63,420	
Grant Revenue					822,500	
C.O. Proceeds					10,000	
Miscellaneous	5,000			60,100	160,090	
Total Revenues	1,308,550	464,945	583,475	3,622,100	10,895,930	
Expenditures:						
Current:						
Administration Department					1,008,245	
Police Department					1,071,900	
Animal Control Department					135,900	
Municipal Court Department					160,095	
Fire Department					417,010	
Streets Department					429,765	
Parks Department					408,950	
Capital					1,614,160	
Utilities	1,467,135	593,090	611,445	2,755,520	2,671,670	
First Monday					2,755,520	
Debt Service:					1,021,525	
Principal Retirement					270,435	
Interest and Fees					11,965,175	
Total Expenditures	1,467,135	593,090	611,445	2,755,520	(1,069,245)	
Excess of Revenues over/under Expenditures	(158,585)	(128,145)	(27,970)	866,580		
Other Financing Sources (uses):						
Operating transfers in	474,475	604,015	49,345	0	1,960,715	
Operating transfers out	(208,790)	(177,000)	(2,100)	(1,385,125)	(1,960,715)	
	265,685	427,015	47,245	(1,385,125)	0	
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	107,100	298,870	19,275	(518,545)	(1,069,245)	
PROJECTED ENDING BALANCE 9-30-09	1	4	2	1,274,457	2,735,819	

CITY OF CANTON
General Fund 2008-2009

SUMMARY OF RECEIPTS AND EXPENDITURES

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Fund Balance	1,148,059	942,667	960,626	1,353,826
Receipts				
Property Taxes	480,071	575,790	540,000	248,570
Sales Taxes	1,329,388	2,043,000	2,124,460	2,230,000
Franchise Fees	313,342	274,000	260,000	250,000
Beverage Taxes	6,766	7,000	6,931	6,800
Permits	31,464	57,000	104,349	60,000
Fines & Forfeitures	275,098	176,750	223,219	216,250
Rental Income	32,755	30,600	38,384	40,340
Charges for Service	70,812	69,500	75,403	78,000
Donations	5,417	18,000	21,495	4,390
Miscellaneous	39,884	31,800	594,453	24,800
Total Receipts	<u>2,584,997</u>	<u>3,283,440</u>	<u>3,988,693</u>	<u>3,159,150</u>
Transfers In				
CEDC Reimbursements	46,878	52,500	52,500	63,420
Capital Improvement Fund	8,928	0	0	0
First Monday Fund	600,000	0	0	0
Total Transfers In	<u>655,806</u>	<u>52,500</u>	<u>52,500</u>	<u>63,420</u>
TOTAL CURRENT RECEIPTS	<u>3,240,803</u>	<u>3,335,940</u>	<u>4,041,193</u>	<u>3,222,570</u>
TOTAL FUNDS AVAILABLE	<u>4,388,862</u>	<u>4,278,607</u>	<u>5,001,819</u>	<u>4,576,396</u>
Expenditures				
Administration	658,684	824,300	1,282,201	1,008,245
Police	1,325,606	1,071,795	1,079,156	1,071,900
Animal Control	165,691	144,395	126,433	135,900
Municipal Court	116,450	139,395	143,328	160,095
Fire	237,316	309,020	303,627	417,010
Streets	484,781	463,930	455,386	429,765
Parks	177,006	429,420	327,085	408,950
Total Expenditures	<u>3,165,535</u>	<u>3,382,255</u>	<u>3,717,214</u>	<u>3,631,865</u>
Transfers Out / Adjustments				
Transfer from Admin to Cap Imp	0	61,035	61,035	0
Transfer from Fire to Spec Rev	0	0	4,328	0
Transfer to Equip Replacement	0	0	0	56,000
Intergov Exp from Admin to Spec Rev	0	0	-134,584	0
Total Transfers Out / Adjustments	<u>0</u>	<u>61,035</u>	<u>-69,221</u>	<u>56,000</u>
TOTAL CURRENT EXPENDITURES	<u>3,165,535</u>	<u>3,443,290</u>	<u>3,647,993</u>	<u>3,687,865</u>
Audit Adjustment	-262,701			
Ending Fund Balance	<u>960,626</u>	<u>835,317</u>	<u>1,353,826</u>	<u>888,531</u>

CITY OF CANTON
General Fund 2008-2009

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>	<u>Percent</u> <u>Change</u>
Taxes					
4005 Property Taxes - 10119	480,071	575,790	540,000	248,570	-57%
4040 Sales Taxes - 1 5%	1,329,388	2,043,000	2,124,460	2,230,000	9%
4010 Franchise Fees	313,342	274,000	260,000	250,000	-9%
4035 Beverage Taxes	6,766	7,000	6,931	6,800	-3%
Total	2,129,567	2,899,790	2,931,391	2,735,370	-6%
Permits					
4054 Health Permits	11,920	12,000	12,349	15,000	25%
4055 Buidng Permits	19,544	45,000	92,000	45,000	0%
Total	31,464	57,000	104,349	60,000	5%
Fines & Forfeitures					
4015 Fines	267,109	170,000	202,408	200,000	18%
4016 Forfeitures	3,350	2,500	12,000	3,500	40%
4017 DDC Fees	580	750	611	750	0%
4018 Technology Fees	4,060	3,500	3,535	4,000	14%
4036 Security Fees	0	0	2,665	3,000	
4068 Juvenile Case Manager Fees	0	0	2,000	5,000	
Total	275,098	176,750	223,219	216,250	22%
Rental Income					
4031 Cell Tower Rent	30,700	29,400	36,998	39,140	33%
4032 Sr Citizens Bldg. Rent	2,055	1,200	1,385	1,200	0%
Total	32,755	30,600	38,384	40,340	32%
Charges for Service					
4027 Credit Card Fees-Muni Court	377	300	677	1,000	233%
4037 Credit Card Fees-City Hall	0	0	62	0	
4053 Animal Shelter Fees	17,321	18,000	17,683	16,000	-11%
4057 Zoning/Variance/Annex. Fees	1,650	1,200	1,964	1,500	25%
4066 Spay & Neuter Fees	815	0	4,309	4,500	
4067 FD Cost Recovery Fees	0	0	0	5,000	
4077 Ambulance Service Fees	50,650	50,000	50,710	50,000	0%
Total	70,812	69,500	75,403	78,000	12%
Donations					
4019 Police Department Donations	3,450	2,500	164	3,890	56%
4051 Park Donations	975	15,000	20,560	0	-100%
4063 Animal Shelter Donations	992	500	771	500	0%
Total	5,417	18,000	21,495	4,390	-76%

CITY OF CANTON
General Fund 2008-2009

FUND REVENUES BY SOURCE

	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Percent</u>
<u>Receipts</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>Change</u>
Miscellaneous					
4000 Proceeds from Loan	0	0	500,000	0	
4022 CEDC Reimbursements	46,878	52,500	52,500	63,420	21%
4028 Insurance Reimbursements	322	0	8,776	0	
4029 Police Dept. Miscellaneous	0	0	813	0	
4030 Miscellaneous	2,565	2,000	5,540	2,000	0%
4047 Fire Dept. Miscellaneous	4,804	4,800	3,494	4,800	0%
4050 Interest	32,193	25,000	18,300	18,000	-28%
4059 Federal & State Grants	0	0	57,530	0	
Total	86,762	84,300	646,953	88,220	5%
Interfund Transfers					
4025 Transfer from First Monday	600,000	0	0	0	
4096 Transfer from C O. Account	8,928	0	0	0	
Total	608,928	0	0	0	
TOTAL CURRENT RECEIPTS	3,240,803	3,335,940	4,041,193	3,222,570	-3%

CITY OF CANTON
General Fund 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Administration	658,684	885,335	1,208,652	1,008,245	14%
Police	1,325,606	1,071,795	1,079,156	1,071,900	0%
Animal Control	165,691	144,395	126,433	135,900	-6%
Municipal Court	116,450	139,395	143,328	160,095	15%
Fire	237,316	309,020	307,955	417,010	35%
Streets	484,781	463,930	455,386	429,765	-7%
Parks	177,006	429,420	327,085	408,950	-5%
Fund Transfer to Equip Repl	0	0	0	56,000	
Total General Fund	3,165,535	3,443,290	3,647,993	3,687,865	7%

Goal 1: Expand Citizen Involvement and Interaction

- Objective 1: Improve audio-visual aides for City meetings
- Objective 2: Improve communications with citizens via newspaper, website, pamphlets, etc
- Objective 3: Determine / emulate "best practices" in customer service
- Objective 4: Improve service response, tracking system, and follow-up
- Objective 5: Improve financial statements / budget document

Goal 2: Improve Operating Efficiencies & Effectiveness

- Objective 1: Continue employee training and cross-training
- Objective 2: Evaluate software alternatives
- Objective 3: Evaluate office procedures / amend to increase efficiency & productivity / develop standard operating procedures for each job

Goal 3: Review / Adopt New Policies

- Objective 1: Review / update personnel policies
- Objective 2: Review / update investment policy, debt policy, purchasing policy, policy regarding self-supporting enterprise funds
- Objective 3: Continue to review / update records management program
- Objective 4: Review / update existing ordinances / complete codification

CITY OF CANTON
Administration 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	305,291	526,890	516,048	582,825	11%
Supplies	20,642	26,400	23,123	47,550	80%
Contractual Services	169,989	162,705	167,903	247,675	52%
Maintenance	18,760	70,255	22,362	36,620	-48%
Sundry	140,518	20,550	34,697	25,250	23%
Capital Outlay	3,484	17,500	510,585	68,325	290%
Transfers Out	0	61,035	-73,549	0	-100%
Prior Year Adjustments	0	0	7,483	0	
TOTAL EXPENDITURES	658,684	885,335	1,208,652	1,008,245	14%

Goal 1: Community Involvement and Interaction

- Objective 1: Expand Neighborhood Watch program
- Objective 2: Plan for Citizen Police Academy program
- Objective 3: Conduct periodic citizen satisfaction surveys
- Objective 4: Lower crime rate and make Canton a "hard target" for drug users and dealers

Goal 2: New Police Station

- Objective 1: Develop efficient building layout and timeline for move
- Objective 2: Install wiring / networking systems and set up dispatch
- Objective 3: Ensure setup of sally port, holding cells and offices
- Objective 4: Set up secure evidence room and quickly move evidence so as not to break chain of custody

CITY OF CANTON
Police 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	733,430	818,100	817,682	863,720	6%
Supplies	60,578	67,200	64,295	83,200	24%
Contractual Services Services	417,559	124,035	149,510	88,380	-29%
Maintenance	24,365	24,000	18,681	23,300	-3%
Sundry	10 159	6,900	6,304	7,900	14%
Capital Outlay	79,515	31,560	22,683	5,400	-83%
TOTAL EXPENDITURES	1,325,606	1,071,795	1,079,156	1,071,900	0%

Animal Control FY 2008-2009

Goal 1: Develop City / County Coordinated Plan for City / County Animal Control Efforts

Objective 1: Interlocal agreements with County for funding / operations

Objective 2: Expand Animal Shelter

Objective 3: Add staffing / vehicles / equipment

Goal 2: Review Service Options / Offerings

Objective 1: Open on Saturday

Objective 2: Educational programs- services / citizens

Objective 3: Reduce animal abuse situation (i.e. tethering, puppy mills, etc)

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Animal Control 2008-2009***

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	63,413	80,565	68,078	78,860	-2%
Supplies	13,368	19,650	18,121	17,150	-13%
Contractual Services	26,003	31,530	29,985	32,890	4%
Maintenance	2,579	4,500	2,150	3,200	-29%
Sundry	159	250	199	300	20%
Capital Outlay	60,168	7,900	7,900	3,500	-56%
TOTAL EXPENDITURES	165,691	144,395	126,433	135,900	-6%

Municipal Court FY 2008-2009

Goal 1: Maintain and Improve Efficiency

- Objective 1: Implement warrant officer to reduce warrant back log
- Objective 2: Hold court monthly
- Objective 3: Increase collections with on-line payments
- Objective 4: Training

Goal 2: New Court Room and Offices

- Objective 1: Develop efficient layout and timeline
- Objective 2: Setup offices and court room
- Objective 3: Install security system in court room

CITY OF CANTON
Municipal Court 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	51,773	64,100	58,405	66,540	4%
Supplies	8,473	8,900	6,918	20,510	130%
Contractual Services	6,071	8,930	8,949	9,385	5%
Maintenance	923	1,665	768	2,960	78%
Sundry	549	800	100	200	-75%
Capital Outlay	0	0	2,700	2,500	
Other Disbursements	48,660	55,000	65,488	58,000	5%
TOTAL EXPENDITURES	116,450	139,395	143,328	160,095	15%

Fire FY 2008-2009

Goal 1: Create Fire Prevention Program

- Objective 1: Certify shift personnel for Fire Inspector TCFP
- Objective 2: Instill customer service attitude in staff
- Objective 3: Inspect all businesses annually
- Objective 4: Provide feedback to community

Goal 2: Improve Staffing / Training

- Objective 1: Hire one additional full-time firefighter
- Objective 2: Certify full-time firefighters as Apparatus Operators
- Objective 3: Establish "on call" shifts using paid / voluntary personnel
- Objective 4: Develop a Command Staff

Goal 3: Evaluate ESD Possibilities

- Objective 1: Coordinate / communicate with County
- Objective 2: Develop plan and budget
- Objective 3: Consider May 2009 Election
- Objective 4: Implementation

CITY OF CANTON
Fire 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	133,415	202,150	184,449	253,060	25%
Supplies	25,294	33,900	38,756	36,750	8%
Contractual Services	34,845	40,720	43,725	75,305	85%
Maintenance	22,793	27,600	28,122	38,695	40%
Sundry	384	1,700	533	3,200	88%
Capital Outlay	20,586	2,950	8,041	10,000	239%
Transfers Out	0	0	4,328	0	
TOTAL EXPENDITURES	237,316	309,020	307,955	417,010	35%

Goal 1: Re-evaluate / Prioritize Streets for Maintenance / Repair

- Objective 1: Identify substandard base / surface streets
- Objective 2: Complete maintenance and repair

Goal 2: Investigate Patching Machine

- Objective 1: Conduct research regarding costs / features
- Objective 2: Plan for funding in FY 2009-10 budget

CITY OF CANTON
Streets 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	180,764	183,180	169,304	180,885	-1%
Supplies	12,472	21,175	19,949	20,250	-4%
Contractual Services	181,511	166,275	145,461	157,230	-5%
Maintenance	56,461	58,500	87,122	66,000	13%
Sundry	524	2,100	816	900	-57%
Capital Outlay	53,049	32,700	32,734	4,500	-86%
TOTAL EXPENDITURES	484,781	463,930	455,386	429,765	-7%

Goal 1: Complete Cherry Creek Park Project

- Objective 1: Design / layout remaining Phase II grant projects
- Objective 2: Bid out projects
- Objective 3: Construct projects

Goal 2: Develop Maintenance Efficiencies

- Objective 1: Continue Herbicide Program
- Objective 2: Minimize manual labor / maximize use of equipment
- Objective 3: Complete drainage / field improvements at CYRA Ballpark

CITY OF CANTON
Parks 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	59,213	144,150	100,721	146,940	2%
Supplies	5,654	17,095	8,748	31,000	81%
Contractual Services	29,699	64,725	47,219	48,010	-26%
Maintenance	39,764	119,500	87,557	107,500	-10%
Sundry	67	1,450	341	500	-66%
Capital Outlay	42,609	82,500	82,500	75,000	-9%
TOTAL EXPENDITURES	177,006	429,420	327,085	408,950	-5%

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Debt Service Fund 2008-2009

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Fund Balance	824,469	819,778	832,694	550,612
RECEIPTS:				
Property Tax - 42523 Tax Rate	481,589	410,970	482,356	795,990
Sales Tax	661,359	0	0	0
Rent - EMS	12,284	18,300	16,615	18,300
Interest	4	9,000	19,653	15,000
Total Receipts	<u>1,155,236</u>	<u>438,270</u>	<u>518,624</u>	<u>829,290</u>
Transfer In				
Transfer from GO	0	0	0	0
Transfer from Water	0	121,335	121,335	153,340
Transfer from Sewer	0	174,205	174,205	177,000
Transfer from First Monday	0	177,140	177,140	177,290
Total Transfer In	<u>0</u>	<u>472,680</u>	<u>472,680</u>	<u>507,630</u>
TOTAL RECEIPTS	<u>1,155,236</u>	<u>910,950</u>	<u>991,304</u>	<u>1,336,920</u>
TOTAL FUNDS AVAILABLE	<u>1,979,705</u>	<u>1,730,728</u>	<u>1,823,998</u>	<u>1,887,532</u>
EXPENDITURES:				
CO Payments	983,055	1,094,030	1,085,697	1,069,435
TxDOT Property Loan Payments	0	0	0	45,445
FM Loan Payments	145,977	145,985	145,977	145,980
EMS Building Payments	19,379	19,380	19,379	19,385
Vehicle Loan Payments	0	18,190	18,667	9,215
Agent Fees	1,936	1,500	3,666	2,500
TOTAL EXPENDITURES	<u>1,150,347</u>	<u>1,279,085</u>	<u>1,273,386</u>	<u>1,291,960</u>
Audit Adjustment	3,336			
Ending Fund Balance	<u>832,694</u>	<u>451,643</u>	<u>550,612</u>	<u>595,572</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

Debt Service Fund 2008-2009

		Actual	Budget	Estimated	Proposed	Percent
		2006-2007	2007-2008	2007-2008	2008-2009	Change
Receipts						
Taxes						
4305	Sales Taxes	661,359	0	0	0	
4310	Property Taxes - 32404	481,589	561,900	572,448	611,445	9%
	Total	1,142,949	561,900	572,448	611,445	9%
Rental Income						
4320	EMS Building Rent	12,284	18,300	16,615	18,300	0%
	Total	12,284	18,300	16,615	18,300	0%
Miscellaneous						
4350	Miscellaneous	0	0	4,258	0	
4395	Interest	4	9,000	19,653	15,000	67%
	Total	4	9,000	23,911	15,000	67%
Interfund Transfers						
4330	Transfer from First Monday	0	177,140	177,140	177,290	0%
4391	Transfer from Water	0	121,335	121,335	153,340	26%
4393	Transfer from Wastewater	0	174,205	174,205	177,000	2%
	Total	0	472,680	472,680	507,630	7%
TOTAL CURRENT RECEIPTS		1,155,236	1,061,880	1,085,654	1,152,375	9%

CITY OF CANTON**2008-2009****GENERAL DEBT SERVICE FUND***Current Debt Service Requirements*

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE
		PRINCIPAL	INTEREST	TOTAL	10/1/2008
2008	Combination Tax and Revenue Refunding C O s	\$470,000	\$70,306	\$540,306	\$2,460,000
2003	Combination Tax and Revenue Certificates of Obligation	150,000	96,975	246,975	2,340,000
2003	Combination Tax and Revenue Refunding C O s	155,000	18,950	173,950	575,000
2007	Combination Tax and Revenue Certificates of Obligation	55,000	53,200	108,200	1,330,000
Total Budgeted Requirements		<u>\$830,000</u>	<u>\$239,431</u>	<u>\$1,069,431</u>	
TOTAL DEBT OUTSTANDING					<u>\$6,705,000</u>

CITY OF CANTON
2008-2009

GENERAL DEBT SERVICE FUND
Statement of Bonded Indebtedness

ISSUE DATE	TITLE and PURPOSE	TERM (Years)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2008
2008	Combination Tax and Revenue Refunding C O s 3 099%	5	\$2,460,000	\$0	\$2,460,000
2003	Combination Tax and Revenue Certificates of Obligation 4 - 4 4%	15	3,000,000	660,000	2,340,000
2003	Combination Tax and Revenue Refunding C O s 2 5 - 3.5%	10	2,230,000	1,655,000	575,000
2007	Combination Tax and Revenue Certificates of Obligation 4%	11	<u>1,400,000</u>	<u>70,000</u>	<u>1,330,000</u>
TOTAL			<u>\$9,090,000</u>	<u>\$2,385,000</u>	<u>\$6,705,000</u>

CITY OF CANTON**GENERAL DEBT SERVICE FUND**

2008-2009

Schedule of Requirements Oct 1, 2008 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2009	830,000	239,430	1,069,430
2010	845,000	217,946	1,062,946
2011	880,000	189,624	1,069,624
2012	865,000	159,664	1,024,664
2013	825,000	130,090	955,090
2014	455,000	101,776	556,776
2015	475,000	83,576	558,576
2016	490,000	64,162	554,162
2017	515,000	43,850	558,850
2018	525,000	22,200	547,200
TOTAL	\$6,705,000	\$1,252,318	\$7,957,318

CITY OF CANTON**GENERAL DEBT SERVICE FUND**

2008-2009

Other Debt

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS		TOTAL	DEBT BALANCE
		PRINCIPAL	INTEREST		10/1/2008
2008	Trade Center IV	\$113,027	\$3,517	\$116,544	\$140,473
2008	First Monday Rest Room	27,588	1,844	29,432	58,662
2008	Public Safety Vehicles	9,239	0	9,239	9,239
2008	EMS Building	17,522	1,857	19,379	37,562
2008	TxDOT Property	24,170	21,275	45,445	500,000
Total Budgeted Requirements		<u>\$191,546</u>	<u>\$28,494</u>	<u>\$220,040</u>	
TOTAL OTHER DEBT OUTSTANDING					<u>\$745,936</u>

CITY OF CANTON**DEBT SUMMARY****Debt Service Fund 2008-2009****DEBT SERVICE****C.O. Debt Requirement****1995 / 2008 Refunding Series**

100% Streets 540,306

2007 Series

100% Streets 108,200

2003 Refunding Series

62% Wastewater Treatment Plant 107,850

18% Civic Center 31,310

20% Water Tower / Line 34,790

173,950

2003 Series

48% Water Plant 118,550

28% Wastewater Treatment Plant 69,150

24% Streets 59,275

246,975

TOTAL C.O. PAYMENTS **1,069,431**

Departmental Summary of Long- and Short-term Debt**Portion Allocated to/Paid by Water Plant/Tower**

20% 2003 Refunding Series 34,790

48% 2003 Series 118,550

153,340

Portion Allocated to/Paid by Wastewater

62% 2003 Refunding Series 107,850

28% 2003 Series 69,150

177,000

Portion Allocated to/Paid by First Monday

18% 2003 Refunding Series 31,310

100% FM Trade Ctr & Restroom Loans 145,980

177,290

Portion Used on Streets

100% 1995 / 2008 Refunding Series 540,310

100% 2007 Series 108,200

24% 2003 Series 59,275

707,785

Portion Used on General Operating

100% TxDOT Property Loan 45,445

100% EMS Building Loan 19,385

100% Vehicle Loans 9,215

74,045

TOTAL DEBT PAYMENTS **1,289,460**

CITY OF CANTON**ESTIMATED AD VALOREM TAX***Revenue and Distribution 2008-2009***2008 TAX ROLL**

Real & Personal Property	245,759,622
Industrial	6,382,550
Mineral	0
Total Taxable Value	<u>252,142,172</u>
Less Frozen Value	<u>33,721,948</u>
Taxable Value less Frozen Value	218,420,224
Rate Per \$100 Valuation	<u>0.42523</u>
Tax Levy	928,788
Plus Frozen Taxes	<u>122,302</u>
Total Tax Levy	1,051,090
Percent of Collection	97%
Estimated Current Tax Collections	<u><u>1,019,558</u></u>

SUMMARY OF TAX COLLECTION

Current Tax	1,019,558
Delinquent Tax	15,000
Penalty & Interest	<u>10,000</u>
	<u><u>1,044,558</u></u>

PROPOSED DISTRIBUTION

	<u>Rate</u>	<u>% of Total</u>	
GENERAL FUND			
Current Tax			242,619
Delinquent Tax			3,569
Penalty & Interest			<u>2,380</u>
Total General Fund	<u>0.10119</u>	<u>23.8%</u>	<u>248,569</u>
DEBT SERVICE FUND			
Current Tax			776,938
Delinquent Tax			11,431
Penalty & Interest			<u>7,620</u>
Total Debt Service Fund	<u>0.32404</u>	<u>76.2%</u>	<u>795,989</u>
TOTAL ALL FUNDS			<u><u>1,044,558</u></u>

CITY OF CANTON**AD VALOREM TAX RATE****2008 Effective Tax Rate**

This notice concerns 2008 property tax rates for the City of Canton. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

LAST YEAR'S TAX RATE:

Last Year's Operating Taxes	536,244
Last Year's Debt Taxes	476,176
Last Year's Total Taxes	1,012,420
Last Year's Tax Base	238,087,623
Last Year's Total Tax Rate (per \$100)	0.42523

THIS YEAR'S EFFECTIVE TAX RATE:

Last Year's Adjusted Taxes (after subtracting taxes on lost property)	869,978
/ This Year's Adjusted Tax Base (after subtracting value of new property)	214,726,296
= This Year's Effective Tax Rate (Maximum rate unless City publishes notices and holds hearings)	0.40515

THIS YEAR'S ROLLBACK TAX RATE:

Last Year's Adjusted Operating Taxes (after subtracting taxes on lost property and adjusting for any transferred function)	1,162,861
/ This Year's Adjusted Tax Base	214,726,296
= This Year's Effective Operating Rate (per \$100)	0.54155
x 1.08 = This Year's Maximum Operating Rate (per \$100)	0.58487
+ This Year's Debt Rate (per \$100)	0.32404
= This Year's Total Rollback Rate (per \$100)	0.90891
- Sales Tax Adjustment Rate (per \$100)	0.32198
= Rollback Tax Rate (per \$100)	0.58693

SCHEDULE A**UNENCUMBERED FUND BALANCES**

The following balances will be left in the City's accounts at the end of the year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	1,414,681
Debt Service Fund	0
Water Fund	(272,083)
Wastewater Fund	(13,119)
Sanitation Fund	129,210
First Monday Fund	1,766,037
Capital Improvement Fund	0
Special Revenue Fund	0

CITY OF CANTON**AD VALOREM TAX RATE****2008 Effective Tax Rate****SCHEDULE B
2008 DEBT SERVICE**

The City plans to pay the following amounts for long-term debts that are secured by property taxes.

Description of Debt	Principal of Contract Payment to be Paid	Interest to be Paid	Other Amounts to be Paid	Total Payment
2008 Series Refunding C.O.	470,000	70,306		540,306
2007 Series Certificates of Obligation	55,000	53,200		108,200
2003 Series Certificates of Obligation	150,000	96,976		246,976
2003 Series Refunding C.O.	155,000	18,950		173,950

Total Required for 2008 Debt Service	<u>1,069,432</u>
- Amount (if any) Paid from Funds Listed in Schedule A	<u>361,650</u>
- Excess Collections Last Year	<u>0</u>
= Total to be Paid from Taxes in 2008	<u>707,782</u>
+ Amount Added in Anticipation the City will Collect Only 100% of its taxes in 2008	<u>0</u>
= Total Debt Levy	<u>707,782</u>

SCHEDULE C
EXPECTED REVENUE FROM ADDITIONAL SALES TAX
 (For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the City estimated that it will receive \$703,277 in additional sales and use tax revenues

NOTICE OF PUBLIC HEARING ON TAX INCREASE

The City of Canton will hold two public hearings on a proposal to increase total tax revenue from properties on the tax roll in the preceding year by 4.96 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on Tuesday, September 2, 2008 at 5:30 p.m. at City Hall Council Chambers, 290 East Tyler Street, Canton, Texas.

The second public hearing will be held on Monday, September 8, 2008 at 5:30 p.m. at City Hall Council Chambers, 290 East Tyler Street, Canton, Texas.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR: Jim Fuller, Charles Huddle, Ross Maris, Clay Nicklas, Ron Sanford
AGAINST: None
PRESENT and not voting: None
ABSENT: None

The average taxable value of a residence homestead in Canton last year was \$ 72,188. Based on last year's tax rate of \$.42523 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 306.97.

The average taxable value of a residence homestead in Canton this year is \$ 82,246. If the governing body adopts the effective tax rate for this year of \$.40515 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 333.22.

If the governing body adopts the proposed tax rate of \$.42523 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 349.73.

Members of the public are encouraged to attend the hearings and express their views

NOTICE

OF TAX REVENUE INCREASE

The City of Canton conducted public hearings on September 2, 2008 and September 8, 2008 on a proposal to increase the total tax revenues of the City of Canton from properties on the tax roll in the preceding year by five percent (5%)

The total tax revenue raised last year at last year's tax rate of 0.42523 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$869,978.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.42523 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$913,080.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.42523 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is 928,788.

The City of Canton is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on Tuesday, September 16, 2008, at City Hall Council Chambers, 290 East Tyler Street, Canton, TX 75103, at 6:30 p.m.

CITY OF CANTON
Water Fund 2008-2009

SUMMARY OF RECEIPTS AND EXPENDITURES

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Cash Balance	0	354,093	100,000	-107,099
Water Receipts				
Water Sales	1,113,737	1,384,000	1,165,000	1,215,000
Water Tap Fees	6,100	20,000	14,325	20,000
Impact Fees	65,705	15,750	9,450	22,050
Service & Penalty Charges	40,429	39,300	54,649	46,500
Miscellaneous	42,740	30,000	11,748	5,000
Total Water Receipts	<u>1,268,711</u>	<u>1,489,050</u>	<u>1,255,172</u>	<u>1,308,550</u>
Transfer In				
Transfer from First Monday	0	0	0	474,475
Total Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>474,475</u>
TOTAL CURRENT RECEIPTS	<u>1,268,711</u>	<u>1,489,050</u>	<u>1,255,172</u>	<u>1,783,025</u>
TOTAL FUNDS AVAILABLE	<u>1,268,711</u>	<u>1,843,143</u>	<u>1,355,172</u>	<u>1,675,926</u>
Water Expenditures				
Salaries & Benefits	410,979	396,790	411,380	448,915
Supplies	131,650	142,225	176,236	215,650
Contractual Services	167,591	291,045	290,696	197,220
Maintenance	57,394	79,550	88,728	80,000
Sundry	5,894	9,550	4,866	7,550
Capital Outlay	305,023	193,600	192,100	517,800
Total Water Expenditures	<u>1,078,531</u>	<u>1,112,760</u>	<u>1,164,005</u>	<u>1,467,135</u>
Transfers Out / Adjustments				
Transfer to Capital Improvement	0	0	0	19,350
Transfer to Special Revenue	0	22,000	22,000	0
Transfer to Debt Service	0	121,335	121,335	153,340
Transfer Beg Bal to Spec Revenue	0	0	-20,200	0
Transfer to Sewer	0	232,955	174,716	0
Transfer to Equip. Replacement	0	0	0	36,100
Prior Year Adjustment	0	0	415	0
Total Transfers Out / Adjustments	<u>0</u>	<u>376,290</u>	<u>298,266</u>	<u>208,790</u>
TOTAL CURRENT EXPENDITURES	<u>1,078,531</u>	<u>1,489,050</u>	<u>1,462,271</u>	<u>1,675,925</u>
GAAP Adjustment	-90,180			
Ending Cash Balance	<u>100,000</u>	<u>354,093</u>	<u>-107,099</u>	<u>1</u>

CITY OF CANTON
Water Fund 2008-2009

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Charges for Service					
4110 Water Service	1,113,737	1,384,000	1,165,000	1,215,000	-12%
4160 Water Tap Fees	6,100	20,000	14,325	20,000	0%
4165 Reconnect Fees	1,650	1,300	1,173	1,500	15%
Total	1,121,487	1,405,300	1,180,497	1,236,500	-12%
Penalties & Fees					
4136 Penalties	38,779	38,000	53,477	45,000	18%
4162 Impact Fees	65,705	15,750	9,450	22,050	40%
Total	104,484	53,750	62,927	67,050	25%
Miscellaneous					
4161 Reimbursements	11,091	0	1,765	0	
4180 Miscellaneous	5,394	5,000	9,983	5,000	0%
4195 Interest	26,255	25,000	0	0	-100%
Total	42,740	30,000	11,748	5,000	-83%
Interfund Transfers					
Transfer from First Monday	0	0	0	474,475	
Total	0	0	0	474,475	
TOTAL CURRENT RECEIPTS	1,268,711	1,489,050	1,255,172	1,783,025	20%

CITY OF CANTON
Water Fund 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Water Treatment Plant	404,735	443,695	487,646	743,970	68%
Water Distribution System	673,796	1,045,355	974,625	895,855	-14%
Fund Transfer to Equip Repl	0	0	0	36,100	
Total Water Fund	1,078,531	1,489,050	1,462,271	1,675,925	13%

Water Treatment Plant FY 2008-2009

Goal 1: Develop Plan for Bulk Chemical Use

- Objective 1: Develop cost savings plan
- Objective 2: Develop building / equipment requirements

Goal 2: Correct TCEQ Issues

- Objective 1: Route backwash water to sewer
- Objective 2: Eliminate sediment ponds

Goal 3: Continue Capital Improvements to Water Treatment Plant

- Objective 1: Replace aging testing equipment
- Objective 2: Replace valves / piping

Goal 4: Future Expansion Planning

- Objective 1: Complete engineering system study
- Objective 2: Cost / Prioritize necessary improvements
- Objective 3: Locate site / build new water well

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Treatment Plant 2008-2009***

<u>Expenditures</u>	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits	153,024	157,890	161,593	176,890	12%
Supplies	87,683	93,800	133,144	168,150	79%
Contractual Services	131,487	133,105	133,783	136,230	2%
Maintenance	23,899	24,800	28,498	26,300	6%
Sundry	3,089	5,600	2,128	4,600	-18%
Capital Outlay	5,554	28,500	28,500	231,800	713%
TOTAL EXPENDITURES	404,735	443,695	487,646	743,970	68%

Water Distribution FY 2008-2009

Goal 1: Wynne Road Water Line Project

- Objective 1: Obtain Right of Way
- Objective 2: Design / engineer project
- Objective 3: Bid / construct project

Goal 2: Address Southwest Area Water Pressure

- Objective 1: Review costs / options
- Objective 2: Design / engineer project
- Objective 3: Bid / construct project

Goal 3: Overhead Water Tower

- Objective 1: Locate site
- Objective 2: Design / engineer project
- Objective 3: Bid / construct project

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Distribution 2008-2009***

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	257,954	238,900	249,787	272,025	14%
Supplies	43,967	48,425	43,092	47,500	-2%
Contractual Services	36,104	157,940	156,912	60,990	-61%
Maintenance	33,495	54,750	60,230	53,700	-2%
Sundry	2,805	3,950	2,737	2,950	-25%
Capital Outlay	299,469	165,100	163,600	286,000	73%
Transfers Out	0	376,290	297,851	172,690	-54%
Prior Year Adjustments	0	0	415	0	
TOTAL EXPENDITURES	673,796	1,045,355	974,625	895,855	-14%

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Wastewater Fund 2008-2009

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Cash Balance	0	0	-259,203	-298,866
Wastewater Receipts				
Sewer Service	367,900	420,000	393,000	410,000
Bulk Sewer Fees	6,705	16,500	19,857	22,000
Impact Fees	78,655	19,250	11,550	26,945
Sewer Tap Fees	3,000	10,000	4,364	6,000
Total Receipts	<u>456,260</u>	<u>465,750</u>	<u>428,770</u>	<u>464,945</u>
Transfers In				
Transfer from Water	0	232,955	174,716	0
Transfer from First Monday	0	217,055	217,055	604,015
Total Transfers In	<u>0</u>	<u>450,010</u>	<u>391,771</u>	<u>604,015</u>
TOTAL CURRENT RECEIPTS	<u>456,260</u>	<u>915,760</u>	<u>820,541</u>	<u>1,068,960</u>
TOTAL FUNDS AVAILABLE	<u>456,260</u>	<u>915,760</u>	<u>561,338</u>	<u>770,094</u>
Wastewater Expenditures				
Salaries & Benefits	156,071	169,220	127,181	171,690
Supplies	37,220	54,390	46,990	76,850
Contractual Services	173,402	170,745	170,390	141,350
Maintenance	64,770	79,000	75,296	91,500
Sundry	11,807	10,500	8,543	9,200
Capital Outlay	136,846	257,700	257,600	102,500
Total Wastewater Expenditures	<u>580,117</u>	<u>741,555</u>	<u>685,999</u>	<u>593,090</u>
Transfers Out				
Transfer to Debt Service	0	174,205	174,205	177,000
Total Transfers Out	<u>0</u>	<u>174,205</u>	<u>174,205</u>	<u>177,000</u>
TOTAL CURRENT EXPENDITURES	<u>580,117</u>	<u>915,760</u>	<u>860,204</u>	<u>770,090</u>
GAAP Adjustment	-135,346			
Ending Cash Balance	<u>-259,203</u>	<u>0</u>	<u>-298,866</u>	<u>4</u>

CITY OF CANTON**FUND REVENUES BY SOURCE*****Wastewater Fund 2008-2009***

<u>Receipts</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Charges for Service					
4120 Wastewater Service	367,900	420,000	393,000	410,000	-2%
4135 Bulk Sewer Fees	6,705	16,500	19,857	22,000	33%
4160 Sewer Tap Fees	3,000	10,000	4,364	6,000	-40%
Total	377,605	446,500	417,220	438,000	-2%
Penalties and Fees					
4162 Impact Fees	78,655	19,250	11,550	26,945	40%
	78,655	19,250	11,550	26,945	40%
Interfund Transfers					
4191 Transfer from Water Fund	0	232,955	174,716	0	-100%
4192 Transfer from First Monday	0	217,055	217,055	604,015	178%
Total	0	450,010	391,771	604,015	34%
 TOTAL CURRENT RECEIPTS	 456,260	 915,760	 820,541	 1,068,960	 17%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Fund 2008-2009***

<u>Department</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Wastewater Treatment Plant	359,585	406,890	361,611	426,050	5%
Wastewater Collection System	220,532	508,870	498,594	344,040	-32%
Total Wastewater Fund	580,117	915,760	860,204	770,090	-16%

***Wastewater Treatment Plant
FY 2008-2009***

Goal 1: Reduce Maintenance Costs Regarding Large Debris

- Objective 1: Develop plan for powered bar screen at pump station
- Objective 2: Design / engineer project
- Objective 3: Fund / construct project

Goal 2: Future Expansion Planning

- Objective 1: Property acquisition
- Objective 2: Capacity studies / increase permitting
- Objective 3: Design / engineer project

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Treatment Plant 2008-2009***

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	79,838	134,605	92,390	109,100	-19%
Supplies	33,717	34,390	34,523	60,550	76%
Contractual Services	163,938	159,395	159,690	139,300	-13%
Maintenance	58,223	64,500	62,015	65,500	2%
Sundry	11,772	9,400	8,493	9,100	-3%
Capital Outlay	12,096	4,600	4,500	42,500	824%
TOTAL EXPENDITURES	359,585	406,890	361,611	426,050	5%

Wastewater Collection FY 2008-2009

Goal 1: East Outfall Expansion

- Objective 1: Design / engineer project
- Objective 2: Fund / install project

Goal 2: West Outfall Expansion

- Objective 1: Design / engineer project
- Objective 2: Fund / install project

Goal 3: Intermediary Lines In Town

- Objective 1: Point repairs
- Objective 2: Camera Work
- Objective 3: Repair

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Collection 2008-2009***

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	76,233	34,615	34,791	62,590	81%
Supplies	3,503	20,000	12,467	16,300	-19%
Contractual Services	9,464	11,350	10,700	2,050	-82%
Maintenance	6,547	14,500	13,281	26,000	79%
Sundry	35	1,100	50	100	-91%
Capital Outlay	124,750	253,100	253,100	60,000	-76%
Transfers Out	0	174,205	174,205	177,000	2%
TOTAL EXPENDITURES	220,532	508,870	498,594	344,040	-32%

CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES****Sanitation Fund 2008-2009**

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Fund Balance	0	33,071	-12,822	-19,273
Receipts				
Transfer Station	108,499	88,940	71,400	74,975
Garbage Service/Extra Pick-ups	432,291	422,310	441,500	471,500
Fees from First Monday	0	28,750	31,197	37,000
Total Receipts	540,789	540,000	544,097	583,475
Transfer In				
Transfer from First Monday	0	21,900	21,900	49,345
Total Transfer In	0	21,900	21,900	49,345
TOTAL CURRENT RECEIPTS	540,789	561,900	565,997	632,820
TOTAL FUNDS AVAILABLE	540,789	594,971	553,175	613,547
Expenditures				
Salaries & Benefits	0	30,850	33,717	34,695
Supplies	0	1,900	794	4,450
Contractual Services	553,611	520,050	526,446	556,200
Maintenance	0	9,000	11,458	7,000
Sundry	0	100	32	100
Capital Outlay	0	0	0	9,000
TOTAL CURRENT EXPENDITURES	553,611	561,900	572,448	611,445
Transfers Out				
Transfer to Equip. Replacement	0	0	0	2,100
Total Transfers Out	0	0	0	2,100
TOTAL ADJUSTED EXPENDITURES	553,611	561,900	572,448	613,545
Ending Fund Balance	-12,822	33,071	-19,273	2

CITY OF CANTON
Sanitation Fund 2008-2009

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>	<u>Percent</u> <u>Change</u>
Charge for Service					
4510 Transfer Station Fees	108,499	88,940	71,400	74,975	-16%
4520 Garbage Service/Extra Lifts	432,291	422,310	441,500	471,500	12%
4530 Fees from First Monday	0	28,750	31,197	37,000	29%
Total	540,789	540,000	544,097	583,475	8%
Interfund Transfers					
4592 Transfer from First Monday	0	21,900	21,900	49,345	125%
	0	21,900	21,900	49,345	125%
TOTAL CURRENT RECEIPTS	540,789	561,900	565,997	632,820	13%

Goal 1: New Contract Negotiation

- Objective 1: Review market rates
- Objective 2: Consider options (i.e. poly carts, city employee rates, etc.)
- Objective 3: Fund / construct project

Goal 2: Transfer Station

- Objective 1: Upgrade facility
- Objective 2: Work with County on road

CITY OF CANTON
Sanitation 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	0	30,850	33,717	34,695	12%
Supplies	0	1,900	794	4,450	134%
Contractual Services	553,611	520,050	526,446	556,200	7%
Maintenance	0	9,000	11,458	7,000	-22%
Sundry	0	100	32	100	0%
Capital Outlay	0	0	0	9,000	
Fund Transfer to Equip Repl	0	0	0	2,100	
TOTAL EXPENDITURES	553,611	561,900	572,448	613,545	9%

CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES*****First Monday Fund 2008-2009***

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Cash Balance	1,439,723	1,107,999	1,341,865	1,793,002
Receipts				
Lot Rent	2,068,269	2,014,000	1,983,134	1,955,000
H&T Lot Rent	910,205	885,000	845,620	870,000
RV Parking / Utility Fees	194,094	276,000	237,221	245,000
Visitor Parking	61,358	125,000	124,033	115,000
Concession Café	94,542	85,000	65,243	65,000
Special Events	86,428	92,000	102,849	117,000
Hotel/Motel Tax	157,477	165,000	170,000	165,000
Building Impact Fees	27,551	15,000	30,000	30,000
Interest	22,321	25,000	24,146	25,000
Miscellaneous	35,108	35,100	39,218	35,100
TOTAL RECEIPTS	<u>3,657,352</u>	<u>3,717,100</u>	<u>3,621,464</u>	<u>3,622,100</u>
TOTAL FUNDS AVAILABLE	<u>5,097,075</u>	<u>4,825,099</u>	<u>4,963,329</u>	<u>5,415,102</u>
Expenditures				
Salaries & Benefits	771,440	813,225	689,370	734,320
Supplies	111,345	115,745	110,573	118,000
Contractual Services	888,190	907,180	939,532	894,800
Maintenance	129,745	86,700	148,719	119,200
Sundry	5,473	8,500	11,204	6,700
Capital Outlay	343,528	167,400	171,430	142,500
Other Disbursements	752,901	740,000	722,172	740,000
Adjustments	0	0	-38,768	0
Total Expenditures	<u>3,002,621</u>	<u>2,838,750</u>	<u>2,754,232</u>	<u>2,755,520</u>
Transfers Out				
Transfer to Debt Service	0	177,140	177,140	177,290
Transfer to General Fund	600,000	0	0	0
Transfer to Water Fund	0	0	0	474,475
Transfer to Wastewater Fund	0	217,055	217,055	604,015
Transfer to Sanitation Fund	0	21,900	21,900	49,345
Transfer to Equip. Repl. Fund	0	0	0	80,000
Total Transfers Out	<u>600,000</u>	<u>416,095</u>	<u>416,095</u>	<u>1,385,125</u>
TOTAL CURRENT EXPENDITURES	<u>3,602,621</u>	<u>3,254,845</u>	<u>3,170,327</u>	<u>4,140,645</u>
GAAP Adjustment	-152,590			
Ending Cash Balance	<u>1,341,865</u>	<u>1,570,254</u>	<u>1,793,002</u>	<u>1,274,457</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

First Monday Fund 2008-2009

<u>Receipts</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
First Monday Rental Income					
4210 Reserved Outdoor Lots	907,355	900,000	822,000	825,000	-8%
4215 Trade Centers	738,580	699,000	765,000	725,000	4%
4216 Arbors	772,760	750,000	724,284	750,000	0%
4219 T-Section	137,445	135,000	121,336	120,000	-11%
4220 Log Cabin Area Lots	209,615	200,000	207,360	200,000	0%
4224 Table/Chair Rentals	14,864	14,000	18,110	16,000	14%
4225 Civic Center	212,719	215,000	188,774	205,000	-5%
4243 RV Sites	189,087	240,000	212,843	225,000	-6%
Total	3,182,424	3,153,000	3,059,707	3,066,000	-3%
Special Events Receipts					
4250 Civic Center-Special Events	29,075	15,000	16,784	10,000	-33%
4270 First Monday Special Events	5,881	7,000	6,576	7,000	0%
4271 Antique Show/Western Swing	15,533	20,000	9,739	50,000	150%
4272 Bluegrass Festival	35,939	50,000	69,750	50,000	0%
Total	86,428	92,000	102,849	117,000	27%
Charge for Services					
4223 Civic Center Café	94,542	85,000	65,243	65,000	-24%
4230 Utility Fees	5,007	36,000	24,378	20,000	-44%
4239 Sr Citizens Bldg Parking	5,202	50,500	53,000	40,000	-21%
4240 Hill Parking	3,838	13,500	2,529	5,000	-63%
4241 FM 859 Parking	33,600	40,000	43,894	45,000	13%
4244 Hwy 64 Parking	18,719	21,000	24,610	25,000	19%
Total	160,907	246,000	213,653	200,000	-19%
Fees					
4226 Building Impact Fees	27,551	15,000	30,000	30,000	100%
4227 Credit Card Fees	4,440	5,000	7,207	7,000	40%
Total	31,991	20,000	37,207	37,000	85%
Taxes					
4275 Hotel/Motel Tax	157,477	165,000	170,000	165,000	0%
Total	157,477	165,000	170,000	165,000	0%
Miscellaneous					
4231 Monument Sales	0	100	375	0	-100%
4232 Souvenir Sales	988	1,000	264	100	-90%
4260 Miscellaneous	14,816	15,000	13,263	12,000	-20%
4285 Interest	22,321	25,000	24,146	25,000	0%
Total	38,125	41,100	38,048	37,100	-10%
TOTAL CURRENT RECEIPTS	3,657,352	3,717,100	3,621,464	3,622,100	-3%

Goal 1: Review / Follow Master Plan

- Objective 1: Reaffirmation of plan
- Objective 2: Continue private building on grounds
- Objective 3: Continue creek improvements
- Objective 4: Improve open-air lots / parking / driving / pick-up

Goal 2: Improve Operating Results

- Objective 1: Increase revenue / decrease expenditures
- Objective 2: Review marketing / advertising plan
- Objective 3: Upgrade database with vendor's sales tax certificate information

Goal 3: Improve Grounds Maintenance

- Objective 1: Develop landscaping plan for grounds
- Objective 2: Implement Herbicide Program
- Objective 3: Replace / plant trees on grounds
- Objective 4: Enlarge maintenance facility
- Objective 5: Improve / install adequate wireless communications

CITY OF CANTON
First Monday 2008-2009

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Receipts</u>	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Percent Change</u>
Salaries & Benefits	771,440	813,225	689,370	734,320	-10%
Supplies	111,345	115,745	110,573	118,000	2%
Contractual Services	888,190	907,180	939,532	894,800	-1%
Maintenance	129,745	86,700	148,719	119,200	37%
Sundry	5,473	8,500	11,204	6,700	-21%
Capital Outlay	343,528	167,400	171,430	142,500	-15%
Other Disbursements	752,901	740,000	722,172	740,000	0%
Transfers Out	600,000	593,235	593,235	1,385,125	133%
Prior Year Adjustments	0	0	-38,768	0	
TOTAL EXPENDITURES	3,602,621	3,431,985	3,347,467	4,140,645	21%

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Capital Improvement Fund 2008-2009

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Cash Balance	634,277	352,518	634,277	626,412
Receipts				
Series 2007 CO for Street Imp	0	1,400,000	1,378,000	5,000
Series 1995 CO for Street Imp	0	0	2,600	0
Series 2003 CO for Wtr/Swr/Streets	0	0	13,500	5,000
Total Receipts	0	1,400,000	1,394,100	10,000
Transfer In				
Transfer from General Fund	0	61,035	61,035	0
Transfer from Water Fund	0	0	0	19,350
Total Transfer In	0	61,035	61,035	19,350
TOTAL CURRENT RECEIPTS	0	1,461,035	1,455,135	29,350
TOTAL FUNDS AVAILABLE	634,277	1,813,553	2,089,412	655,762
Exenditures				
Major Street Project	210,703	1,400,000	1,015,000	0
Capital Street Projects	0	143,000	143,000	350,000
Storm Sewer Projects	0	25,000	25,000	0
Water Plant Capital Improvements	71,799	220,550	255,000	305,760
Wastewater Plant Capital Imp	1,052	25,000	25,000	0
TOTAL PROJECTS	283,554	1,813,550	1,463,000	655,760
GAAP Adjustment	350,723			
Ending Cash Balance	634,277	3	626,412	2

CITY OF CANTON
Fiscal Year 2008-2009

DEPARTMENTAL CAPITAL OUTLAY

GENERAL FUND

Administration

Renovate add'l offices @ TxDOT property	1-100-5501	\$50,000
New Copier	1-100-5545	\$9,225
Laptops for Council Mtgs (min of 7@\$1300)	1-100-5545	\$9,100
Total Administration		\$68,325

Police

DVR Camera Kit for Narcotics	1-200-5530	\$5,400
* Purchases from Donations Fund	1-200-5450	\$2,500
Total Police		\$7,900

Animal Control

Fenced Runs	1-250-5501	\$3,500
Total Animal Control		\$3,500

Municipal Court

* Court Software with Tech Fund	1-260-5146	\$5,250
* Items needed for grant with Tech Fund	1-260-5146	\$2,500
* Court Room Security Cameras, Silent Alarm, Bullet Proof Glass, Bailiff with Security Fund	1-260-5147	\$10,000
Court Room Furniture	1-260-5545	\$2,500
Total Municipal Court		\$20,250

Fire

Renovations for washing machine	1-300-5501	\$7,000
Total Fire		\$7,000

Streets

New Overhead Door	1-400-5501	\$3,000
Quick Disconnect for Backhoe	1-400-5530	\$1,500
Total Streets		\$4,500

Parks

Replace A/C Units at Library	1-500-5507	\$15,000
Blackwell House - picket fence (2 sides)	1-500-5503	\$5,000
Plaza Museum - electrical upgrade	1-500-5504	\$10,000
Cherry Creek Park - parking lot	1-500-5508	\$40,000
CYRA Ballpark-new net above fence on 1 field	1-500-55??	\$5,000
Total Parks		\$75,000

TOTAL GENERAL FUND

\$186,475

* Using Restricted Funds, Not Coded to Capital Outlay

CITY OF CANTON
Fiscal Year 2008-2009

DEPARTMENTAL CAPITAL OUTLAY

WATER FUND

Water Plant

Roof on Pump House	2-600-5501	\$6,800
Filter Backwash Line to Sewer System (ponds)	2-600-5514	\$200,000
Trackhoe Work on Lake	2-600-5502	\$25,000
Total Water Plant		\$231,800

Water Distribution

Billy Street 6"	2-650-5514	\$6,000
Hwy 64 Water Loop with Tyler Street	2-650-5514	\$47,000
Etheridge Farms Water Pressure Station or \$500,000 to raise the water tower	2-650-5514	\$200,000
New Hydrants	2-650-5519	\$15,000
Meters and Meter Boxes	2-650-5534	\$18,000
Total Water Distribution		\$286,000

TOTAL WATER FUND **\$517,800**

WASTEWATER FUND

Wastewater Treatment Plant

New Roof on Office	5-700-5501	\$5,000
Re-seal Road into Plant -75,000 ft@\$0.50	5-700-5501	\$37,500
Total Wastewater Treatment Plant		\$42,500

Wastewater Collection

Contract to Lay Sewer Pipe for West Outfall	5-750-5517	\$60,000
Total Wastewater Collection		\$60,000

TOTAL WASTEWATER FUND **\$102,500**

SANITATION FUND

Concrete Work in Front of Packer & Roll-offs	6-775-5501	\$9,000
TOTAL SANITATION FUND		\$9,000

CITY OF CANTON
Fiscal Year 2008-2009

DEPARTMENTAL CAPITAL OUTLAY

FIRST MONDAY FUND

Grounds

RV Park - Electrical Upgrade	3-800-5501	\$15,000
Row 1--Widen, Resurface & Address	3-800-5501	\$45,000
Road Work - Seal Coat	3-800-5501	\$20,000
Creek Improvements	3-800-5501	\$50,000
Replace Trees	3-800-5501	\$3,000
Total First Monday Building & Grounds		\$133,000

Office Furnishings

Civic Center - Tables, Chairs, Carts	3-800-5537	\$9,500
Total Office Equipment		\$9,500

TOTAL FIRST MONDAY FUND **\$142,500**

TOTAL CAPITAL OUTLAY **\$958,275**

CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES*****Special Revenue Fund 2008-2009***

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Fund Balance	0	-20,705	37,313	-93,551
Receipts				
TxDOT Downtown Sidewalk Grant	125,103	275,000	754,765	0
Cherry Creek Park Trails Grant	63,500	0	0	0
Cherry Creek Park Phase II Grant	0	282,500	0	400,000
FM 859 Water Line Grant	153,000	175,000	150,000	170,000
Wynne Rd Water Line Grant	0	0	0	250,000
CEDC Grant-FM Utility Relocation	0	0	80,000	0
Fire Equipment Grant	5,040	0	0	0
Other Grants	350	0	24,679	2,500
Total Receipts	346,993	732,500	1,009,444	822,500
Transfers In				
Transfer from FM859 Grant to Wynne I	0	0	0	131,700
Transfer from General Fund	0	0	0	0
Transfer from Water to FM859 Grant	0	22,000	22,000	0
Total Transfers In	0	22,000	22,000	131,700
TOTAL CURRENT RECEIPTS	346,993	754,500	1,031,444	954,200
TOTAL FUNDS AVAILABLE	346,993	733,795	1,068,757	860,649
Expenditures				
Downtown Sidewalk Project	308,414	275,000	857,185	0
Cherry Creek Park Phase II Project	1,265	282,500	359	400,000
FM 859 Water Line Project	0	176,000	179,885	0
Wynne Rd. Water Line Project	0	0	0	381,700
FM Utility Relocation Project	0	0	80,000	0
Fire Equipment	0	0	0	0
Other Grants	0	0	24,679	2,500
Total Expenditures	309,679	733,500	1,142,108	784,200
Transfers Out				
Intergovernmental Transfer	0	0	20,200	0
Transfer to Wynne Rd from FM859	0	0	0	131,700
Total Transfers Out	0	0	20,200	131,700
TOTAL CURRENT EXPENDITURES	309,679	733,500	1,162,308	915,900
Ending Fund Balance	37,313	295	-93,551	-55,251

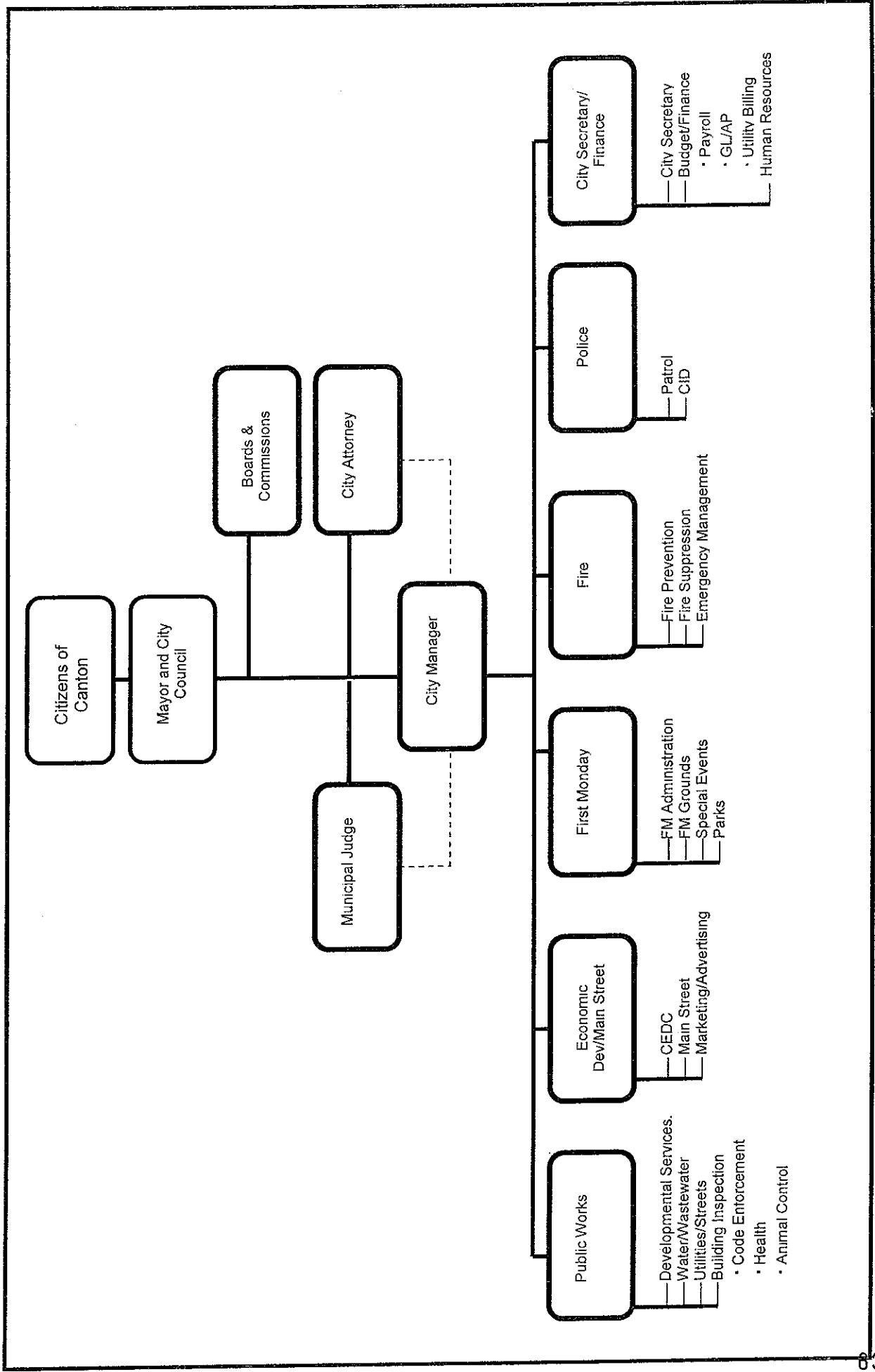
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Equipment Replacement Fund 2008-2009

	<u>Actual</u> <u>2006-2007</u>	<u>Budget</u> <u>2007-2008</u>	<u>Estimated</u> <u>2007-2008</u>	<u>Proposed</u> <u>2008-2009</u>
Beginning Fund Balance	0	0	0	0
REVENUE				
Transfer from Other Funds	0	0	0	174,200
Sale of Equipment	0	0	0	32,500
TOTAL REVENUE	0	0	0	206,700
TOTAL FUNDS AVAILABLE	0	0	0	206,700
EXPENDITURES				
Police - Dept. 200				
(1) Ea Reconditioned SUV/Canine				11,500
Streets - Dept. 400				
(1) Ea Zero Turn Mower				4,500
Parks - Dept. 500				
(1) Ea 6-cylinder Truck				20,000
(1) Ea 11' Flex Wing Finishing Mower Attachment				20,000
Water Distribution - Dept. 650				
(1) Ea 1/2-ton or S10 Truck				27,000
(1) Ea 2" Bore Machine				4,600
Sanitation - Dept. 775				
(1) Ea Mower				2,100
First Monday - Dept. 800				
(1) Ea Truck				25,000
(1) Ea Skid Steer Loader plus attachments				40,000
(1) Ea Golf Cart				7,500
(1) Ea Golf Cart				7,500
TOTAL EXPENDITURES	0	0	0	174,200
Ending Cash Balance	0	0	0	32,500

CITY OF CANTON ORGANIZATIONAL CHART



CITY OF CANTON
Fiscal Year 2008-2009

PERSONNEL SCHEDULE

DEPARTMENT	2005 – 2006 Budget	2006 – 2007 Budget	2007 – 2008 Budget	2008-2009 Budget
<u>General Fund</u>				
City Manager	1	1	1	1
City Secretary/Finance	4	4	4	4
Director of Administration	1	1	1	0
Exec Dir - Econ Dev/Main St	0	0	0	1
Part-time Admin Asst	1	1	1	1
Director of Public Safety	1	1	1	0
Police Chief	1	1	1	1
Police – Patrol	11	12	12	12
Police – Dispatch	4	5	5	5
Part-time Dispatch	1	0	0	1
Fire Chief	0	0	0	1
Firefighters	0	1	3	4
Part-time	1	1	0	1
Monthly Part-time	3	4	4	3
Municipal Court	1	1	2	2
Part-time	0	1	0	0
Director of Public Works	0	1	1	1
Building Inspector	1	1	1	1
Administrative Assistant	0	1	1	1
Asst Director of Operations	1	0	0	0
Streets/Utilities	3	4	4	4
Part-time	4	4	4	4
Animal Control	2	2	2	2
Part-time	1	1	1	1
Parks	1	2	5	5
Part-time	1	0	0	0
Total Full-time	32	38	44	45
Total Part-time	12	12	10	11
Total Full-time Equivalent	37.25	43	48	49.5
<u>Water Fund</u>				
Water Plant	4	4	3	3
Water Distribution	5	5	5	5
Part-time	1	1	1	1
Utility Billing Clerk	1	1	1	1
Total Full-time	10	10	9	9
Total Part-time	1	1	1	1
Total Full-time Equivalent	10.5	10.5	9.5	9.5

DEPARTMENT	2005 – 2006 Budget	2006 – 2007 Budget	2007 – 2008 Budget	2008-2009 Budget
<u>Wastewater Fund</u>				
Wastewater Treatment Plant	4	4	4	3
Part-time	1	0	0	0
Wastewater Collection-Laborer	0	0	0	1
Wastewater Collection-Cashier	1	1	1	1
Total Full-time	5	5	5	5
Total Part-time	1	0	0	0
Total Full-time Equivalent	5.5	5	5	5
<u>Sanitation Fund</u>				
Transfer Station	1	1	1	1
Total Full-time Equivalent	1	1	1	1
<u>First Monday Fund</u>				
Director of Operations	1	0	0	0
Director of First Monday	0	1	1	1
Administrative	4	5	5	5
Grounds Maintenance	6	7	4	4
Part-time	6	4	4	4
Monthly Part-time	21	25	24	24
Total Full-time	11	13	10	10
Total Part-time	27	29	28	28
Total Full-time Equivalent	19.25	21.25	18	18
All Funds Total Full-time	59	67	69	70
All Funds Total Part-time	41	42	39	40
All Funds Total Full-time Equivalent	73.5	80.75	81.5	83

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Canton Economic Development Corporation 2008-2009

	<u>Actual 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Estimated 2007-2008</u>	<u>Proposed 2008-2009</u>
Beginning Fund Balance	535,072	1,812,374	859,991	897,994 *
Receipts				
Sales Tax	664,492	681,000	713,000	743,300
Interest - CEDC	6,739	2,500	23,600	14,000
Sale of Property	0	0	0	209,000
Miscellaneous	3,301	0	20,080	0
TOTAL CURRENT RECEIPTS	674,532	683,500	756,680	966,300
TOTAL FUNDS AVAILABLE	1,209,604	2,495,874	1,616,671	1,864,294
Expenditures				
Operating Expenditures				
Salary & Benefits	43,344	43,290	36,799	53,100
Supplies	1,200	2,200	4,000	1,800
Contractual Services	25,010	33,070	29,901	41,720
Maintenance	3,100	4,000	450	6,500
Sundry	0	200	7	200
Total Operating Expenditures	72,654	82,760	71,157	103,320
Project Expenditures				
Economic Development Projects				
Ind Park 4 (Hwy 19 S) Loan	49,290	49,100	49,086	49,100
Ind Park 4 (Hwy 19 S) Infrastructure	10,625	315,000	187,042	0
Expo Center Debt Service	0	225,000	0	0 **
Mill Creek Ranch Incentive	0	0	50,000	0
Steelway International (08-09 - give lan	0	0	4,400	0
First Monday Utility Relocation	0	0	80,000	0
I-20/FM 859 Bulldozer Work	0	0	6,259	0
I-20/FM 859 Infrastructure Design	0	0	29,140	0
I-20/FM 859 Infrastructure Project	0	0	0	300,000 **
I-20 W,N&S Side Sewer Master Plan	0	0	14,500	0
East Outfall	0	0	0	300,000
TxDot Sidewalk Grant Project	0	60,000	116,593	0
FM 859/I-20 Water Line Grant Project	125,000	0	0	0
Funds Remaining For Capital Improven	0	215,820	0	0
Funds Available for Econ Dev	0	0	0	207,905
Total Economic Development Projects	184,915	864,920	537,020	857,005
Total Advertising Projects	0	0	0	64,650
Total Community Development Projects	90,300	137,910	110,500	32,325
Total Project Expenditures	275,215	1,002,830	647,520	953,980
TOTAL CURRENT EXPENDITURES	347,869	1,085,590	718,677	1,057,300
GAAP Adjustment	-1,744			
Ending Fund Balance/Equity	859,991	1,410,284	897,994	806,994

* FY 07-08 Budget restated to reflect Unreserved Fund Balance for consistency

** Project funded by fund balance

CITY OF CANTON**RECEIPTS AND EXPENDITURES*****Canton Economic Development Corporation 2008-2009***

	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 Proj Yr End	FY 08-09 Proposed
Beginning Fund Balance/Equity	535,072	1,812,374	859,991	897,994 *
REVENUE				
Sales Tax	664,492	681,000	713,000	743,300
Interest - CEDC	6,739	2,500	23,600	14,000
Sale of Property	0	0	0	209,000
Miscellaneous	3,301	0	20,080	0
TOTAL REVENUE	674,532	683,500	756,680	966,300
OPERATING EXPENSES				
Salary & Benefits				
Salary	32,004	32,000	27,215	38,520
FICA	2,460	2,450	2,081	2,940
Retirement	4,380	4,240	3,556	5,640
Health Insurance	4,500	4,600	3,947	6,000
Total Salaries & Benefits	43,344	43,290	36,799	53,100
Supplies				
Office Supplies	1,200	1,600	1,500	1,200
Minor Office Equipment/Furnishings	0	0	2,500	0
Resource Materials	0	600	0	600
Total Supplies	1,200	2,200	4,000	1,800
Contractual Services				
General Liability/E&O Insurance	4,200	4,800	4,800	5,220
Worker's Comp Insurance	491	570	576	300
Legal Fees	12,480	14,000	14,603	14,000
Professional Fees	3,000	3,100	3,618	4,000
Association Dues	0	150	0	100
Publications & Advertising	1,239	2,350	2,704	4,500
Building Lease	3,600	3,600	3,600	3,600
Schools & Training	0	2,000	0	5,000
Travel & Meals	0	2,500	0	5,000
Total Contractual Services	25,010	33,070	29,901	41,720
Maintenance				
Ind Park 3 (Wynne Rd) Maintenance	3,100	4,000	0	2,000
Ind Park 4 (Hwy 19 S) Maintenance	0	0	0	2,000
Hwy 243 Property Maintenance	0	0	450	500
FM 1255 Property Maintenance	0	0	0	2,000
Total Maintenance	3,100	4,000	450	6,500
Sundry				
Miscellaneous	0	200	7	200
Total Sundry	0	200	7	200
TOTAL OPERATING EXPENSES	72,654	82,760	71,157	103,320

CITY OF CANTON

RECEIPTS AND EXPENDITURES

Canton Economic Development Corporation 2008-2009

	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 Proj Yr End	FY 08-09 Proposed
* FY 07-08 Budget restated to reflect Unreserved Fund Balance for consistency				
PROJECT EXPENSES				
ECONOMIC DEVELOPMENT PROJECTS				
Ind Park 4 (Hwy 19 S) Loan	49,290	49,100	49,086	49,100
Ind Park 4 (Hwy 19 S) Infrastructure	10,625	315,000	187,042	0
Expo Center Debt Service	0	225,000	0	0 **
Mill Creek Ranch Incentive	0	0	50,000	0
Steelway International (08-09 - give lan	0	0	4,400	0
First Monday Utility Relocation	0	0	80,000	0
I-20/FM 859 Bulldozer Work	0	0	6,259	0
I-20/FM 859 Infrastructure Design	0	0	29,140	0
I-20/FM 859 Infrastructure Project	0	0	0	300,000 **
I-20 W,N&S Side Sewer Master Plan	0	0	14,500	0
East Outfall	0	0	0	300,000
TxDot Sidewalk Grant Project	0	60,000	116,593	0
FM 859/I-20 Water Line Grant Project	125,000	0	0	0
Funds Remaining For Capital Improven	0	215,820	0	0
Funds Available for Econ Dev	0	0	0	207,905
TOTAL ECONOMIC DEVELOPMENT	184,915	864,920	537,020	857,005
ADVERTISING				
(10% of Sales Tax Revenue less Operating Expenses)				
Advertising	0	0	0	64,650
TOTAL ADVERTISING	0	0	0	64,650
COMMUNITY DEVELOPMENT PROJECTS				
(5% of Sales Tax Revenue less Operating Expenses)				
Community Development Projects	90,300	137,910	110,500	32,325
TOTAL COMMUNITY DEVELOPMENT	90,300	137,910	110,500	32,325
TOTAL PROJECT EXPENSES	275,215	1,002,830	647,520	953,980
TOTAL OPER. & PROJECT EXPENSES	347,869	1,085,590	718,677	1,057,300
GAAP ADJUSTMENT	-1,744			
ENDING FUND BALANCE/EQUITY	859,991	1,410,284	897,994	806,994

** Project funded by fund balance

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
GENERAL FUND REVENUE									
1	000	4000	Proceeds from Loan	0	0	0	500,000		
1	000	4005	Property Tax	480,071	575,790	539,497	540,000	248,570	
			08-09 assumes same tax rate of .42523 times (new certified values of \$252,142,172 less \$33,721,948 frozen values plus \$122,302 frozen taxes @ 97% collections plus \$25,000 delinquent taxes at new distribution of 23.8% M&O, 76.2% I&S Split to almost cover debt service needs (7-25 updated based on VZ Co AD calculations - debt svc tax rate .32404 so M&O = .10119 if keep at .42523 split becomes 23.8%M&O and 76.2%I&S)						
			07-08--Based on .42523 Effective Tax Rate 97% collections; M&O= .22523; Need to adjust budget to 522,980 based on 53% of total tax rcpts; projected based on 95% of total collected by 3/31/08 historically						
1	000	4010	Franchise Fees	313,342	274,000	214,940	260,000	250,000	
			08-09 add \$6500 for increase from 3% to 5% from Atmos;						
			06-07- Rcvd annual TXU plus 1 Q; 07-08-- Increased 2% from expected year-end TXU increased from 192,640 in 06 to 199,134 in 07 (2.8%); 07-08 includes \$15,528 from Oncor Steering Comm - Not projected for next yr						
1	000	4015	Fines	267,109	170,000	185,540	202,408	200,000	
			lower because working off old warrants						
			1/3 is sent to OMNI (see 1-260-5610)						
1	000	4016	Forfeitures	3,350	2,500	12,133	12,000	3,500	
			seized property by PD or co-op						
1	000	4017	DDC Fund	580	750	560	611	750	
			extra charge on citations, must be accounted for separately limited use; 75 @ \$10 each defendant requesting defensive driving						
1	000	4018	Technology Fund	4,060	3,500	3,241	3,535	4,000	
			extra charge on citations must be accounted for separately limited use; 1000 defendants paying \$4 each						
1	000	4019	PD Donations	3,450	2,500	150	164	3,890	
			08-09 includes \$1390 DA is willing to pay toward camera for narcotics						
1	000	4020	Transfer from Water/Sewer	0	0	0	0	0	
			05-06 Accountant's Entry						
1	000	4022	CEDC Reimbursements	46,878	52,500	42,118	52,500	63,420	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			CEDC contributes to EDC Dir salary & benefits, general liability; \$32,000 salary, \$2450 FICA, \$4675 TMRS, \$4740 med insurance, \$3875 E&O, \$1345 GL, \$240 Wkrs Comp, \$230 auto insurance, \$1200 office supplies (7/25 increased reimb rate of new EDC Salary & benefits--now \$38,500 salary, \$2940 FICA, \$5640 Ret, \$6000 med ins, \$300 Work Comp, \$3600 rent, 5220 E&O, \$1200 supplies)						
1	000	4025	Transfer from First Monday	600,000	0	0	0	0	
1	000	4027	Credit Card Service Fees-Municipal Court from credit card payment of court fines	377	300	620	677	1,000	
1	000	4028	Insurance Reimbursements	322	0	8,776	8,776	0	
1	000	4029	PD Miscellaneous	0	0	745	813	0	
1	000	4030	Miscellaneous	2,565	2,000	5,937	5,540	2,000	
			Meals on Wheels Rev, Ret Ck Fee, Restitution etc ; 07-08 includes \$3223 check of which \$2723 goes to County for Meals on Wheels-also increased from \$50 to \$100 rent for Sr Citiz Bldg						
1	000	4031	Cell Tower Rent	30,700	29,400	33,915	36,998	39,140	
			07-08--\$1150/mth-Cingular; \$1300/mth-Global; \$811.50; need budget amendment to \$39140 -7-08 left off 811 rent						
1	000	4032	Bldg Rent/Sr. Citizens	2,055	1,200	1,270	1,385	1,200	
1	000	4035	Beverage Tax rcvd quarterly;	6,766	7,000	6,354	6,931	6,800	
1	000	4036	Security Fund Fees 1000 @ \$3 each	0	0	2,443	2,665	3,000	
1	000	NEW	Juvenile Case Manager Fund 1000 @ \$5	0	0	0	2,000	5,000	
1	000	4037	Credit Card Service Fees-City Hall	0	0	57	62	0	
1	000	4040	1% Sales Tax	1,329,388	2,043,000	1,982,695	2,124,460	2,230,000	
			08-09 Projected yr-end off actual plus last year's actual same period. 08-09 budget = projected plus 5%						
			07-08 projected is if collect same as last year for remainder of 07-08 (June-Sept)						
			07-08--4% increase over proj year-end						
			moved all sales tax to GO; first half of year is usually 51%						
1	000	4047	CVFD Misc	4,804	4,800	3,203	3,494	4,800	
			08-09 \$62,500 in sale of surplus equipment; asking county to raise from \$400/mth to \$1600/mth to cover 80% of gas. City will transfer all of it, plus add'l \$600 to assn each month to pay volunteers a stipend 7/25 reduced \$ from County to \$400/mth; also moved sale of surplus equipment to equip repl fund						
			07-08 \$400/mth from County for FD (since late 80s)						
1	000	4050	Interest	32,193	25,000	14,740	18,300	18,000	
			new interest avgs \$1650/mth based on 1/3 posted to admin; 08-09 based on \$1500/mth						

Proposed Budget FY 2008-2009

[illegible]

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			GENERAL FUND EXPENDITURES						
			Administration Dept.						
			SALARIES & BENEFITS						
1	110	5010	Supervision	95,607	230,645	194,766	216,910	255,150	(9,000)
			9/2 moved \$9000 out to other depts for supervisors. 08-09 includes paying Council through payroll beginning 1/1/09; City Mgr, EDC Dir, City Sec, Dir of PW (7-25 added 20K for dir/sup sal adj add'l for EDC Dir, plus FICA, retirement below will be distributed later)						
1	110	5015	Car Allowance	331	6,000	5,538	6,042	6,000	
1	110	5020	Skilled Labor	119,732	148,000	144,387	157,513	164,265	
			08-09 Asst City Sec, 1 Acct/HR, 1 AP Clerk, 1 Bldg Insp, 1 PW Admin Asst (7/25 added \$2000 for Bldg inspector taking on add'l duties plus correction)						
1	110	5030	Labor Operations	11,581	14,000	10,977	11,974	13,570	
			08-09 PT Main St Ex Sec plus \$2000 temporary assist.						
1	100	5040	FICA	17,435	30,500	27,209	29,682	33,580	(690)
1	100	5050	Retirement	32,001	50,965	47,146	51,432	62,120	(1,315)
1	100	5230	Health Insurance	28,604	46,280	38,953	42,494	47,640	
			08-09 assumes 4% increase over \$5772 for Family coverage--now \$6000; from \$4559 to \$4740 for regular coverage; and from \$232 to \$242 for no medical coverage						
			08-09 3 @ \$6000; 6 @ \$4740 (7/25 added family insurance for EDC Dir)						
			07-08--4 @ \$5820/yr-City Mgr, City Sec, Dir of PW, PW Admin Asst; 5 @ \$4600/yr; Dir Admin, Ast City Sec Acct, Acct Pay Bldg Insp						
1	100	5060	TWC Taxes	0	500	0	0	500	
			TOTAL SALARIES & BENEFITS	305,291	526,890	468,976	516,048	582,825	(11,005)
			SUPPLIES						
1	100	5110	Office Supplies	8,648	7,000	7,778	8,486	20,000	
			assumes no split						
1	100	5111	Postage	4,154	6,000	3,423	3,735	12,000	
			08-09 Postage refills--10 @ \$1000 (used to be split 3 ways); quarterly newsletters @ \$450 each; \$200 misc						
			07-08--postage rate increased						
1	100	5120	Wearing Apparel	0	400	0	0	450	
			City logo shirts						
1	100	5130	Motor Vehicle Supplies	4,932	4,900	4,739	5,169	7,000	
			08-09 EDC, RM, CP @ 10 gal/wk each @ \$4 00/gal=\$6,240; \$520 tires for CP; \$240 for oil, de-icer, etc.						
			07-08--Budget 5% increase						
1	100	5140	Minor Tools & Equipment Supplies	67	100	15	16	100	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	100	5141	Minor Office Equipment/Furnishings	922	6,500	2,880	3,500	5,000	
			08-09 2 computers in finance; \$2000 furnishings for CM; printer replacements						
			07-08--\$3500 PCs; \$2000 CM furnish CM office; \$1000 printers, chairs, etc.						
1	100	5150	Other Supplies	1,917	1,500	2,032	2,217	3,000	
			mats, coffee first aid supplies, etc.; 07-08 correct \$245 coding error & \$315 for Municipal Ordinance Books						
			TOTAL SUPPLIES	20,642	26,400	20,868	23,123	47,550	0
CONTRACTUAL									
1	100	5210	Communications	10,015	9,000	11,108	12,117	14,100	
			CM, PW, BI, CEDC cell @ \$85/mth; CS Cell reim @ \$42/mth; ET Cable @ \$285/mth, ISND @ \$95/mth weather alert @ \$25 52/mth; Verizon @ \$135/mth; McCleod @ \$250/mth						
1	100	5211	Appraisal District	23,223	25,000	19,766	26,000	26,500	
1	100	5220	Ins.GenLiab&Pub Off	8,090	8,000	7,521	7,521	28,590	
			08-09 80% of \$19,360 E&O = \$15 490; 90% Gen Liab = \$13 440 (was split across other depts last year); plus \$1000 property insurance						
			07-08--GL - 10% reduction unless change operating budget; E&O-no change except if increase operating budget; Property same unless increase property						
1	100	5221	Liability Ins- CEDC	4,841	4,800	4,544	4,544	5,220	
			08-09 20% of \$19360 E&O=\$3875; 10% of \$3360 GL = \$1345						
1	100	5222	CEDC reimburses E&O and Gen Liability Auto Insurance	779	785	755	755	900	
			08-09 RM @ \$436; CP @ 227; EDC @ 07-08--Rates increasing 2%						
1	100	5225	Workers' Comp. Ins.	1,789	2,300	2,894	2,894	2,470	
			08-09 clerical @ \$ 50/\$100 salary; bldg insp @ \$1.29/\$100 salary						
			07-08--Rates increase 5% for most						
1	100	5226	Worker's Comp-CEDC	820	570	722	722	240	
			CEDC reimburses Work Comp for EDC Dir						
1	100	5234	Health & Wellness	924	1,000	690	753	1,000	
			ETMC Membership, Flu Shots, etc.						
1	100	5240	Utilities (Gas & Power)	17,646	21,350	9,726	10,610	12,000	
			08-09 budget remain steady since Cirro rates are locked in and all depts developing conservation plans						
			07-08--Budget 5% increase; mid-year look appears usage is down						
1	100	5250	Freight & Express	345	500	94	103	500	
1	100	5255	Legal Fees	16,542	10,000	9,180	10,500	25,500	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 \$1000/mth R Davis Retainer; \$10 000 add'l legal services; \$2500 for legal notices, record filing fees resource materials; \$1000 misc legal for Council Retainer was split in thirds in 07-08						
			07-08--\$8025 in 06-07 is Charter Atty; \$1315 is a deductible in a lawsuit Includes \$200/mth retainer, misc legal legal notices etc.						
1	100	5256	Professional Fees	28,694	24,800	32,570	33,000	42,800	
			08-09: \$12,400 for last audit plus quote of \$1800 if need single audit plus \$2500 for add'l acct svcs--(were split across funds in past); \$3500 Codification; \$750/mth engineering retainer (was split in past); city health inspections @ \$300/mth avg (FM concession inspections are under FM fund) 7-25-08 added \$10,000 for city website						
			07-08--\$5400-Health Insp; \$7000-1/3 audit; \$1000-1/3 acct svcs; \$3500 finish codification of ordinances; \$5,000 digital archiving of maps; \$2900 ETCOG 911 addressing Svcs (06-07 incl 1/3 city mgr search and 1/3 conversion assistance) 07-08 unexpected exp includes \$8000 expo center \$2450 TxDOT appraisals, \$2400 survey cemetery; \$560 CYRA closing						
1	100	5257	Credit Card Fees	0	0	228	248	300	
1	100	5260	Miscellaneous	2,540	100	3,069	3,100	500	
1	100	5261	Ambulance Service	35,400	35,400	32,450	35,400	35,400	
			Contract for \$2950/mth						
1	100	5270	Association Dues	4,728	4,100	5,480	5,620	6,030	
			08-09 VZCC \$175/mth avg; \$420 Lions Club; \$515 Oncor Steering Committee; \$330 ETCOG; \$145 TMCA; \$1100 TML; \$170 TMCSA \$170; \$80 GFOAT \$40 CGFO; \$75 TMHRA; \$85 Floodplane mbr; \$75 Int'l Code; \$\$180 Int'l Code; \$25 TCFP, \$50 misc \$250 Main St; \$300 Tx Historical Commission						
1	100	5275	Publications/Advertising	4,996	5,000	5,522	5,620	7,350	
			08-09 4 newsletters @ \$700, 10 display ads @ \$170; 10 job ads in Herald @ \$70; 4 ads in Tyler @ \$415 each; \$500 Resource materials						
			books						
1	100	5280	Building Lease	0	0	0	0	19,200	
			\$300 parking lot \$1300 building previously pd by FM (\$300/mth paid by Main Street acct 5405)						
1	100	5281	Office Equip. Rental	0	0	0	0	0	
1	100	5290	Schools & Training	2,649	4,000	3,359	3,665	6,300	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 Newly-elected councilmembers 3 @ \$155-\$195; TML Conf 3 @ \$250; \$225-275 TCMA; \$250 CM add'l, \$175 City Atty; \$480 Election Law; \$150 TMCCP-DJ; \$2 TMCCP seminars @ \$225 ea for DJ; GFOAT seminars @ \$275-315 ea-JS; \$125 GFOAT Course-JS; 2 TMHRA @ \$125-\$175 ea-DP; \$950 Tuition/Books Reimbursement-PM; \$250 USTI USer Forum; \$150 MS Training; \$315 code enforcement; \$25 pesticide; 2 TML @ \$150; \$150 TG Training						
1	100	5296	Travel & Meals	5,969	6,000	3,763	4,730	12,775	
			08-09 Council \$255 mileage to Austin, \$350 mileage to San Antonio (TML conf); 6@ \$39/day for 3 days \$700; 6x 2/nights @ \$150/night; \$400 misc; CM-\$350 mileage to San Antonio \$250 mileage to Salado; \$250 mileage to Austin \$200 misc mileage; 6 nighths @ \$150; 9 days @ \$39/day; \$500 misc business lunches etc; CS-JS-Austin 2x \$510; Galveston \$300; 6 nights @ \$150; 9 days @ \$39; misc mieage \$100; DJ--\$255 Austin; \$100 Dallas/Tyler; 3 nights @ \$150; 9 days @ \$39; \$100 misc mileage; DP-\$510 Austin 2x; \$100 Dallas/Tyler; 4 nights @ \$150; 7 days @ \$39; \$100 PM; EDC 500 miels @ \$ 51/mile; 2 nights @ \$150; 3 days @ \$39/day; PW-estimate \$800						
			Car Allowance	0	0	0	0		
			TOTAL CONTRACTUAL	169,989	162,705	153,441	167,903	247,675	0
MAINTENANCE									
1	100	5301	Buildings & Grounds Maintenance includes \$1540 spent on a/c-heat	3,959	3,000	4,435	4,838	3,000	
1	100	5305	Janitor Service	2,910	3,000	2,271	2,477	7,420	
			08-09 \$135/wk; \$400 was 2 x (was split in past years)						
1	100	5315	07-08 \$200/mth - 1/3; strip/wax 2x year; Airport Maintenance	1,504	56,155	1,684	3,845	5,000	
			08-09 \$1685 liability & move utilities to here						
			07-08--Liability = \$1285; Utilities=130/mth=\$1560; \$52155 fix, sealcoat strip (7-25 removed 52155 to reseal strip)						
1	100	5320	Motor Vehicle Maintenance	508	400	683	745	1,200	
1	100	5340	Furniture & Fixtures Maintenance	419	200	0	0	0	
1	100	5345	Office Equipment Maintenance	9,461	7,500	9,585	10,457	20,000	
			08-09 new copier = \$3600/yr; USTI \$4500; \$1120/yr Postage machine; Routine computer maint - 3 hrs/wk @ \$65/hr=\$10,000						
			07-08--1/3 each = \$1400/yr USTI-1/3; \$1120/yr postage machine; \$1350/yr copier; routine comp maint-3 hrs/wk @\$32/hr = \$5000 @ 33% = 1670						
			TOTAL MAINTENANCE	18,760	70,255	18,658	22,362	36,620	0

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
SUNDRY									
1	100	5405	Main Street Administration	4,301	5,000	4,663	5,087	5,000	
			\$300/mth rent; misc supplies						
1	100	5407	Main Street Projects	75	2,000	2,070	2,070	2,000	
			Christmas light bill; advt for July 4th, etc						
1	100	5410	Council	7,839	8,000	7,432	8,108	3,000	
			\$100 ea/mth until 1/1/09--then paid under salaries; meeting expenses (training & travel under other line items)						
1	100	5420	Elections	4,242	2,000	2,659	2,659	2,800	
			Election ballots/coding increased; includes paying clerks & judges and their meals						
			06-07 included 2 elections						
1	100	5432	Cash Over/Short	91	200	1	1	200	
1	100	5435	Returned Checks	487	250	27	29	250	
1	100	5439	Employee/Citizen Recognition	717	1,500	1,163	1,269	1,500	
			Budget \$100 per person, plus community - employee luncheons, flowers, b-days, etc						
1	100	5440	Miscellaneous	2,331	500	14,184	15,474	500	
			07-08 exp includes \$13,505 to be recoded						
1	100	5442	Refunds	0	100	0	0	0	
1	100	5443	Storm Damage Cleanup & Repair	119,451	0	0	0	0	
1	100	5499	Contingency Fund	985	1,000	0	0	10,000	
			08-09 Combined here, last year was \$10,600 spread over different depts						
			TOTAL SUNDRY	140,518	20,550	32,200	34,697	25,250	0
CAPITAL EXPENDITURES									
1	100	5501	Building and Grounds	0	7,500	31,086	100,000	50,000	50,000
			9/1 added \$50,000 to renovate Add'l city offices at TxDOT property						
			07-08 Will buy TxDOT Property & do renovations to be offset by Loan Proceeds						
			07-08--\$10 000 records storage (reduced to \$4000); \$3,500 1/2 A/C						
1	100	5532	Communications Capital Expenditures	977	0	0	0	0	
1	100	5537	Office Furnishings Capital Expenditures	1,440	0	0	0	0	
			Office Equipment / Supplies Capital Expenditures						
1	100	5545		758	10,000	10,585	10,585	18,325	
			08-09 \$9225 New Copier; \$9100 for 7 laptops @ \$1300 each for Council Mtgs						
			07-08--(moved to supplies) Add \$10K for accounting software						
1	100	5550	Land Purchases	309	0	400,000	400,000	0	
			TOTAL CAPITAL	3,484	17,500	441,670	510,585	68,325	50,000
OTHER DISBURSEMENTS									
1	100	5698	Transfer to Capital Improvement Fund	0	61,035	55,949	61,035	0	
1	000	5696	Transfer to FM	0	0	0	0	0	
			05-06--Accountant's Entry						
1	000	5694	Transfer to Water/Sewer	0	0	0	0	0	
			05-06--Accountant's Entry						
1	000	5600	Intergovernmental Expense	0	0	0	0	0	
			05-06--Accountant's Entry						
1	100	5600	Intergovernmental Expense	0	0	(134,584)	(134,584)	0	
			Used to transfer grant beginning balances to fund 8						
1	000	5609	IRS	0	0	0	0	0	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			05-06--Accountant's Entry						
1	100		Transfer to Special Revenue Fund	0	0	0	0	0	
1	100	5690	Transfer to Debt Service	0		0	0	0	
1	000	5690	Transfer to Debt Service	0	0	0	0	0	
			05-06--Accountant's Entry						
			TOTAL DISBURSEMENTS	0	61,035	(78,635)	(73,549)	0	0
1	100	9995	Prior Year Adjustments	0	0	7,483	7,483	0	0
			Accountant's Entry; 07-08 used for bank rec adjustments required from previous yr						
			Total Administration Dept.	658,684	885,335	1,064,662	1,208,652	1,008,245	38,995
			Police Dept.						
			SALARIES & BENEFITS						
1	200	5010	Supervision	57,980	45,865	47,697	51,300	56,325	3,000
			9/2 redistributed \$20K for Directors 08-09 \$48160 + 5161 back comp time						
			07-08--Dropped 25% of Dir of Public Safety, added \$4500 for Police Chief; 07-08 did not budget for 1/2 comp time paid to chief = \$5161						
1	200	5020	Skilled Labor	483,051	550,000	499,508	544,917	566,865	
			12 Officers, 4 Dispatchers 1 Dispatch Supervisor						
1	200	5030	Extra Help	0	7,500	0	0	9,730	
			New PT Dispatcher 20 hrs/wk @ \$9.68						
1	200	5040	FICA	41,446	46,160	41,861	45,666	48,430	230
1	200	5050	Retirement	76,379	78,955	72,766	79,381	91,010	440
1	200	5230	Health Insurance	74,574	88,620	72,683	79,291	90,360	
			(assume 4% increase over \$5772 avg = 6000; over \$4559 avg = \$4740; over \$232 avg = \$242)						
			4 @ \$6000; 14 @ \$4740						
			07-08--18 @ \$4600/yr; 1 @ \$5820/yr						
1	200	5060	TWC Taxes	0	1,000	17,126	17,126	1,000	
			07-08 Unemployment for S Thompson & K Thompson						
			TOTAL SALARIES & BENEFITS	733,430	818,100	751,640	817,682	863,720	3,670
			SUPPLIES						
1	200	5110	Office Supplies	5,875	6,000	4,260	4,647	5,700	
			08-09 Print cartridges, crime & traffic Law books, toner cartridges, batters VHS tapes, printing envelopes, copy paper, data back- up tapes, clips & binder clips, printing ticket & parking warnings, water-resistant boat vinyl, business cards, pens memo books, canned air, file folders						
1	200	5120	Wearing Apparel	4,213	3,500	3,490	3,490	3,500	
			08-09 - \$45 epaulettes, \$40 shirts, \$43 57 pants, \$50 raincoat, patches, \$14 gloves \$4 collar bars \$2 hach mark \$5 emblems. \$100 jacket. \$900 b vest. 1-2 officers = \$2,600, \$900 misc.						
1	200	5130	Motor Vehicle Supplies	43,021	44,500	39,933	43,563	60,000	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 \$54000 gas--7x (40% of 5000 gallons)=14 000 gallons @ \$4.00/gal less \$2000 for conservation; \$5012 on tires --30 @ \$67.08 ea & 20 @ \$150 ea; \$30 d-icer; \$560 oil changes (28 changes); \$172 76 28 filters @ \$6 17 ea; \$100 add'l per unit; \$100 for lube;						
			07-08--Budget 5% increase						
1	200	5140	Minor Tools & Equipment	569	1,300	16	18	1,200	
			08-09 \$700 per ME plus \$500 for 3 digital cameras for patrol						
			07-08--\$800 for portable generator backup power for repeater; \$500 tools						
1	200	5141	Minor Office Equipment/Furnishings	0	5,400	8,105	9,000	5,000	
			08-09 equipment break down; needed furnishings						
			07-08--6 dell computers-upgrade required by TX						
1	200	5149	Tactical Supplies	3,448	3,500	528	576	3,500	
			07-08--gas masks @ \$500 ea; replace used flash bangs @ \$40 ea; replace used tear gas cannisters for 40 mm gun @ \$80 ea; misc						
1	200	5150	Other Supplies	3,452	3,000	2,751	3,001	2,300	
			\$1000 inmate meals, \$170 Halloween candy; \$postage locks, lysol, sabre red propellant rechargeable battery cleaner soap, coffee, sugar creamer, name bars american flags secure ID cards, air freshener, armor forensics, keys, flash light						
1	299	NEW	Ammunition	0	0	0	0	2,000	
			costs tripled and officers must qualify to meet mandate						
			TOTAL SUPPLIES	60,578	67,200	59,082	64,295	83,200	0
			CONTRACTUAL						
1	200	5210	Communications	11,380	12,500	8,769	9,566	12,000	
			3 officers @ \$91 33/mth; \$10/mth verizon \$321/Q meteorlogix; \$42 King cell allowance; \$47.25 yellow pages directory						
1	200	5220	Ins.GenLiab&Pub Off	15,290	16,100	14,969	14,969	11,500	
			08-09 E&O & GL carried by admin now; officers liability = \$10 400; Property = 110 + 1000 for TxDOT property						
			07-08--Gen Liab reducing 10% if budget remains same, E&O same, property same						
1	200	5222	Auto Insurance	6,741	7,500	7,450	7,450	9,500	
			\$7136 + \$1384 = \$8620 x 10% \$9500						
			w/collision						
1	200	5225	Workers' Comp. Ins.	22,027	22,785	28,945	28,945	27,930	
			\$1575 police reserves (29 819 @ 5 28/100); 13 officers= \$25730 (\$487 300 @ \$5.28/100); 5 dispatchers=\$625 (\$124,500 @ \$.5/100)						
1	200	5234	Health & Wellness	1,383	1,000	3,555	3,878	1,200	
			health club mbrship, flu shots, medical, etc.						

Proposed Budget FY 2008-2009

Fc Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	200	5240 Utilities (Gas & Power)	19,190	17,700	16,174	17,644	17,700	
		07-08--Budget Increase 5%						
1	200	5255 Legal Fees	305,435	7,500	30,806	31,000	3,000	
		08-09 retainer carried by admin.						
		07-08 \$200/mth retainer; misc; 06-07 inc settlements; 07-08 includes \$23K to Thompson & \$500 deductible for Talley						
1	200	5256 Fees	342	1,000	0	0	1,000	
		notary fees; handwriting, polygraph, etc.						
1	200	5260 Miscellaneous	539	500	1,054	1,150	550	
1	200	5270 Association Dues	126	750	150	164	300	
1	200	5275 Publications/Advertising	448	500	624	681	500	
1	200	5280 Building Lease	33,000	33,000	30,250	30,250	0	
		\$2750/mth; lease ends 10/1/08						
1	200	5281 Office Equip. Rental	56	200	0	0	200	
1	200	5290 Schools & Training	1,030	2,000	1,824	1,990	2,000	
1	200	5296 Travel & Meals	571	1,000	1,672	1,824	1,000	
		TOTAL CONTRACTUAL	417,559	124,035	146,242	149,510	88,380	0
MAINTENANCE								
1	200	5301 Buildings & Grounds Maintenance	2,385	2,500	927	1,011	2,000	
		Pest control, plumbing, a/c/heat						
1	200	5320 Motor Vehicle Maintenance	7,244	6,500	8,301	9,056	6,500	
1	200	5330 Tools & Equipment Maintenance	140	100	186	203	100	
1	200	5331 Instruments/Apparatus Maintenance	486	700	870	870	700	
1	200	5345 Office Equipment Maintenance	14,111	14,200	6,913	7,542	14,000	
		07-08--\$1830 VistaCom \$600 Copier. YTD=\$5750 comp tech, next yr 7 hrs wk @ \$32/hr for maint=\$11650						
		TOTAL MAINTENANCE	24,365	24,000	17,197	18,681	23,300	0
SUNDRY								
1	200	5403 Forfeiture Purchases	7,919	2,500	4,458	4,458	0	
		Will ask for budget amendment as need arises						
1	200	5404 K9 Expense	764	1,500	475	518	1,500	
		08-09 Will defer requested new K-9 for one year						
1	200	5439 Employee/Citizen Recognition	455	1,900	1,217	1,328	1,900	
		Budgeted \$100 per person						
1	200	54?? Community Policing /Educational Programs	0	0	0	0	2,000	2,000
		9/2 built in \$ for Kids against Drugs Program						
1	200	5450 Purchases with Donated Funds	1,025	0	0	0	2,500	
1	200	5499 Contingency Fund	(4)	1,000	0	0	0	
		TOTAL SUNDRY	10,159	6,900	6,151	6,304	7,900	2,000
CAPITAL EXPENDITURES								
1	200	5501 Building and Grounds Capital Expenditures	6,080	6,100	0	0	0	
		07-08--Need to replace a 2nd A/C						
1	200	5520 Motor Vehicle Capital Expenditures	53,157	23,000	22,060	22,000	0	
		08-09 2 reconditioned SUVs--1 for K-9 patrol, 1 for narcotics CM will defer purchase of new K-9 and reconditioned car for narcotics one year (7/25 moved from PD to equip repl fund)						
		07-08--Pymts on Dodge=\$7500 (Payoff Dodge-\$10,960); 1 new patrol car-\$23000 replacing Unit 61 used by reserves requiring high maintenance						
1	200	5530 Equipment Capital Expenditures	17,197	1,460	626	683	5,400	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 DVR Camera Kit for Narcotics - DA willing to pay \$1389 toward camera contained in PD Donations revenue line item; (3 digital cameras for patrol are included in supplies rather than capital)						
			07-08--CMI Intoxilyzer-\$1 460; (\$800 portable generator for repeater moved to minor tools & equip); (Cut 2 Digital in-car Cameras@ \$5,000 each--1 for Dir PS 1 replacement (we now use VHS))						
1	200	5532	Communications Capital Expenditures	0	1,000	0	0	0	
			07-08--Split \$2000 backup repeater with FD; 07-08 exp is Digital Voice Recorder						
1	200	5545	Office Equipment Capital Expenditures	3,082	0	0	0	0	
			07-08--(moved 6 Dell computers to supplies)						
			TOTAL CAPITAL	79,515	31,560	22,686	22,683	5,400	0
Total Police Dept.				1,325,606	1,071,795	1,002,998	1,079,156	1,071,900	5,670
Animal Control Dept.									
SALARIES & BENEFITS									
1	250	5020	Skilled Labor	45,251	51,135	42,589	46,460	49,360	
			2 FT Animal Shelter/Anim Cont Officer; convert PT to a FT position to extend Shelter Open Hours to Mon-Tues until 4:30; Wed-Sat until 6 pm) 7/25 cut back proposed FT to PT						
1	250	5030	Labor Operations	496	8,400	3,757	3,800	7,925	
			7/25 cut request to move from PT to FT						
1	250	5040	FICA	3,599	4,555	3,545	3,867	4,385	
			7/25 cut request to move from PT to FT						
1	250	5050	Retirement	6,515	6,775	5,714	6,234	7,210	
			7/25 cut request to move from PT to FT						
1	250	5230	Health Insurance	7,311	9,200	7,074	7,717	9,480	
			3 @ 4740 7/25 cut back to 2						
1	250	5060	TWVC Taxes	240	500	0	0	500	
			TOTAL SALARIES & BENEFITS	63,413	80,565	62,679	68,078	78,860	0
SUPPLIES									
1	250	5110	Office Supplies	937	1,400	539	588	1,200	
			07-08--Starting more printing						
1	250	5120	Wearing Apparel	190	600	0	0	650	
1	250	5130	Motor Vehicle Supplies	2,212	1,900	1,921	2,095	2,000	
			1.5 vehicles or appx 30 gal/week for ACO(re-distribute allocation)						
1	250	5140	Minor Tools & Equipment	519	2,950	838	2,950	2,000	
			08-09 \$1500 cat cages, \$500 tools						
			07-08--\$1200 traps, \$1000 outside cages; \$750 tools (plans to buy .22 pistol for \$500)						
1	250	5141	Minor Office Equipment/Furnishings	0	3,200	162	3,200	300	
			07-08--\$500 office equipment; \$1500 interior shelving, chairs small refrigerator; \$1200 shelving for storage)						
1	250	5150	Other Supplies	3,234	2,500	2,975	3,246	3,000	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	250	5152	Chem. & Med Supplies	5,732	5,500	4,128	4,503	6,000	
1	250	5155	Food Supplies	543	1,600	1,411	1,539	1,900	
1	250	5156	Building Supplies	0	0	0	0	100	
			a/c filters						
			TOTAL SUPPLIES	13,368	19,650	11,973	18,121	17,150	0
CONTRACTUAL									
1	250	5205	Contract Labor	150	0	0	0	0	
1	250	5210	Communications	2,817	2,600	3,108	3,390	4,920	
			phone lines; add \$500 for fax line installation, \$420 fax line chgs, \$500 cell phone allowance for Tom (7-25 per mayor- Rick to ck into scanner/printer instead of fax)						
1	250	5220	Ins.GenLiab&Pub Off	874	1,800	865	865	285	
			08-09 carry GL under CM, prop ins =						
			07-08--Small portion of Gen Liab; added property ins for new shelter						
1	250	5222	Auto Insurance	421	430	415	415	565	
			\$227 1996 Dodge, \$334 2005 Ford						
1	250	5225	Workers' Comp. Ins	1,647	1,700	1,606	1,606	1,670	
			\$59,000 PR @ \$3.39/\$100 7/25 cut 1 FT to PT						
			07-08--Rates increasing 5% for most positions						
1	250	5234	Health & Wellness	0	0	0	0	1,350	
			Rabies vaccinations for staff, etc.						
1	250	5240	Utilities (Gas & Power)	19,024	23,500	17,139	18,697	20,000	
			Stopped incinerating and started freezing reducing propane						
1	250	5242	Spay & Neuter	785	0	4,594	5,011	3,000	
			Fees collected from owner under Revenue						
1	250	5260	Miscellaneous	0	0	0	0	0	
1	250	5290	Schools & Training	250	1,000	0	0	600	
1	250	5296	Travel & Meals	36	500	0	0	500	
			TOTAL CONTRACTUAL	26,003	31,530	27,727	29,985	32,890	0
MAINTENANCE									
1	250	5301	Buildings & Grounds Maintenance	2,296	3,000	1,038	1,000	2,000	
			New Paint and Routine Maintenance						
			07-08--\$500 sign; \$1000 brick; \$500 striping; \$1000 (cut from \$1500 by mayor) routine maint.						
1	250	5320	Motor Vehicle Maintenance	275	1,000	508	555	600	
1	250	5330	Tools & Equipment Maintenance	9	500	546	595	600	
			TOTAL MAINTENANCE	2,579	4,500	2,092	2,150	3,200	0
SUNDRY									
1	250	5439	Employee/Citizen Recognition	159	250	182	199	300	
1	250	5499	Contingency Fund	0	0	0	0	0	
			TOTAL SUNDRY	159	250	182	199	300	0
CAPITAL									
1	250	5501	Building and Grounds Capital Expenditures	58,408	7,900	1,311	7,900	3,500	
			08-09 \$3500 fencing Runs						
			07-08--\$3900 20 container for Storage; \$4000 Freezer; (moved to supplies: \$1200 shelving; \$1200 Traps; \$500 sign; \$1000 Brick; \$500 Striping;\$1000 outside cages) cut \$2200 electrical						
1	250	5520	Motor Vehicle Capital Expenditures	0	0	0	0	0	
1	250	5532	Communications Capital Expenditures	860	0	0	0	0	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	250	5537	Office Furnishings Capital Expenditures	801	0	0	0	0	
			07-08--(moved Interior Shelving. Chairs small fridge to supplies)						
1	250	5545	Office Equipment Capital Expenditures	99	0	0	0	0	
			07-08--(moved to supplies)						
			TOTAL CAPITAL	60,168	7,900	1,311	7,900	3,500	0
Total Animal Control Dept.				165,691	144,395	105,964	126,433	135,900	0
Municipal Court Dept.									
SALARIES & BENEFITS									
1	260	5010	Municipal Court Judge	29,629	32,000	28,624	31,226	32,750	
1	260	5020	Skilled Labor	4,463	16,960	15,211	16,594	17,800	
			1 FT Court Clerk						
1	260	5030	Labor Operations	3,600	0	0	0	0	
1	260	5040	FICA	2,883	3,750	3,353	3,658	3,870	
1	260	5050	Retirement	4,866	6,490	5,824	6,353	7,380	
1	260	5230	Health Insurance	6,332	4,900	526	574	4,740	
			08-09 1 @ 4740						
			07-08-- Judge dropping family health ins, only min life, etc; New FT picking up health ins; Check where Cole's insurance is getting charged?						
1	260	5060	TWC Taxes	0	0	0	0	0	
			TOTAL SALARIES & BENEFITS	51,773	64,100	53,538	58,405	66,540	0
SUPPLIES									
1	260	5110	Office Supplies	753	750	402	439	750	
			\$192 Copy Paper. \$288 Envelope Printing; \$100 Post-it \$50 Refill Ink \$120 Sam's Supplies, pens, pads						
1	260	5111	Postage	226	650	0	0	1,260	
			3,000 @ \$0.42						
1	260	5145	DDC Fund	4,513	1,500	59	65	750	
			Municipal Week, Printing Warrant Notices						
1	260	5146	Technology Fund	2,981	6,000	6,616	6,415	7,750	
			08-09 \$5250 Court Software \$2 500 items needd for grant						
			07-08--In-car laptops & municipal software; check if need to move exp from PD to here						
1	260	5147	Security Fund Expenses	0	0	469	0	10,000	
			Court Room Security Cameras silent alarm bullet proof glass, bailiff						
1	260	5150	Other Supplies	0	0	0	0		
			TOTAL SUPPLIES	8,473	8,900	7,546	6,918	20,510	0
CONTRACTUAL									
1	260	5210	Communications	1,591	1,800	1,651	1,802	1,900	
			\$580 Judge's cell; \$908 Office, \$412 Fax						
1	260	5220	Ins.GenLiab&Pub Off	698	810	674	674	0	
			Insurance carried by City Manager						
			07-08--GL decreasing 10% and property						
1	260	5225	Workers' Comp. Ins.	549	570	722	722	255	
			\$50550 payroll @ \$0.50/100						
			07-08--Rates increasing 5% for most employees						
1	260	5251	Jurors Expense	0	500	232	253	1,280	
			panel of 40 x 4 jury Trials; 120 x \$8.00						
1	260	5255	Legal Fees	630	2,500	900	982	2,600	
			City prosecutor - 40 hrs x \$65/hr						
1	260	5257	Credit Card Fees	317	300	225	246	500	
1	260	5260	Miscellaneous	224	250	1,948	2,086	250	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 \$70 Court apparel. \$75 Notary Fees; \$155 municipal Week						
			07-08 Refunds for fines						
1	260	5270	Association Dues	120	100	70	90	100	
			Municipal Assn x 2						
1	260	5274	Subscriptions	36	100	36	36	50	
			Municipal News, Binder						
1	260	5276	Law Books	0	250	222	222	0	
1	260	5290	Schools & Training	251	250	100	109	550	
			Judge Clerk, Prosecutor, War/Bail (7/25 Judge notified of an increase in TMCEC registration fees)						
1	260	5296	Travel & Meals	1,656	1,500	1,583	1,727	1,900	
			\$1409-Call Out & Travel to School 2710 x \$0.52; \$490 per diem meals 10x\$39 & 5x\$20						
			TOTAL CONTRACTUAL	6,071	8,930	8,364	8,949	9,385	0
			MAINTENANCE						
1	260	5345	Office Equipment Maintenance	923	1,665	704	768	2,960	
			\$456 Copier Maint; \$1200 UDS; \$640 Chris Goldsmith - 20 hrs x \$32/hr - correct to \$65/hr on 7-25						
			07-08--add 1 hr/wk @ \$32/hr for comp maint						
			TOTAL MAINTENANCE	923	1,665	704	768	2,960	0
			SUNDRY						
1	260	NEW	Refund of Overpayment of Fines	0	0	0	0	500	
1	260	5439	Employee/Citizen Recognition	24	200	91	100	200	
1	260	5499	Contingency Fund	525	600	0	0	0	
			TOTAL SUNDRY	549	800	91	100	200	0
			CAPITAL						
1	260	5545	Office Equipment/Furnishings	0	0	0	2,700	2,500	
			08-09 Court Room Furniture	0	0	0		0	
			07-08 AM approved replacement of clerk's computer -- need more memory and to buy Sgt. Hall a laptop, both with Tech Fund Cash						
			TOTAL CAPITAL	0	0	0	2,700	2,500	0
			OTHER DISBURSEMENTS						
1	260	NEW	OMNI	0	0	0	0	1,500	
			250 x \$6						
1	260	5610	Court Cost to State	48,660	55,000	60,031	65,488	56,500	
			appx. 29% of Fines less \$1500 to OMNI						
			TOTAL OTHER DISBURSEMENTS	48,660	55,000	60,031	65,488	58,000	0
			Total Municipal Court Dept.	116,450	139,395	130,275	143,328	160,095	0
			Fire Dept.						
			SALARIES & BENEFITS						
1	300	5010	Supervision	38,166	53,500	41,432	45,198	62,300	3,000
			Fire Chief 9/2 redistributed part of \$20K for directors salaries						
1	300	5020	Skilled Labor	26,813	61,200	52,017	56,746	92,200	
			2 FT FF plus 1 new FT @ \$27,000 Plus OT & Bonus						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--1 FT Firefighter; add 1 FT @ \$27,000 plus benefits & OT (requested 3 new @ 27,000=82560 w/out OT)						
1	300	5030	Labor Operations	42,049	41,500	41,210	44,956	48,000	
			\$29 200 for 1 PT firefighter 8 hrs/day, 7-days/wk @ \$10/hr; \$17,280 for 3 PT FF x 24 hrs shifts x 2 days @ \$10/hr during FM, \$1000 in OT, \$500 in bonuses; CM cut requested PT admin asst @ \$8/hr						
			07-08--1 PT Firefighter @ 40 hrs/wk; 4 PT FF@48 hrs/mth during FM						
1	300	5040	FICA	8,188	11,950	10,302	11,238	14,730	230
1	300	5050	Retirement	9,202	15,200	12,422	13,551	21,110	440
1	300	5055	Firemen's Retirement	3,500	4,500	3,000	3,273	4,500	
1	300	5230	Health Insurance	5,497	13,800	8,695	9,486	20,220	
			(assume 4% increase over \$5772 avg = 6000; over \$4559 avg = \$4740; over \$232 avg = \$242)						
			1 @ \$6000; 3 @ \$4740						
			07-08--3 @ \$4600/yr						
1	300	5060	TWC Taxes	0	500	0	0	0	
			TOTAL SALARIES & BENEFITS	133,415	202,150	169,078	184,449	253,060	3,670
			SUPPLIES						
1	300	5110	Office Supplies	1,722	1,000	496	541	2,600	
			Tape Drive back-up reporting system server; Office Machine; Ink-VISIO software; Fire Prevention Software for pre-incident fire plans						
1	300	5121	Protective Gear	2,239	7,000	4,514	7,000	7,300	
			\$2200 uniform shirts & Pants, PPE-eight set replacement every even year cycle; \$5100 PPE-cleaning decontamination & repairs to be NFPA compliant						
1	300	5130	Motor Vehicle Supplies	19,794	19,050	23,840	26,007	20,000	
			08-09 prior years included the \$800 run money (\$400 from County, \$400 from City). That is moved to separate line item under contractual. Installed tank and buying diesel in bulk to reduce costs for 8/19 increase per fire chief						
			Fuel-projected actual based on \$1899 and foam; remove \$9600 run money to use for stipends under salaries						
1	300	5140	Minor Tools & Equipment	535	3,950	1,311	3,950	3,950	
			08-09 SCBA refill station and small equipment supplies						
			07-08--\$600 2 power inverters for EOC @ \$300 each; \$1350 3 radios for EOC: \$2000 FF supplies-rope, swift water gear life jackets						
1	300	5141	Minor Office Equipment & Furnishings	0	1,400	52	57	1,400	
			08-09 new office furniture						
			07-08--2 computers						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	300	5150	Other Supplies	1,006	1,500	1,101	1,201	1,500	
			Station supplies--buy in bulk to save money; auto wash-100# drum-\$77; Bippy-case @ \$46 95; Laundry-case @ \$50; Hi lite Cleaner - case @ \$35.26						
			TOTAL SUPPLIES	25,294	33,900	31,314	38,756	36,750	0
CONTRACTUAL									
1	300	5210	Communications	7,056	6,800	4,088	4,460	6,800	
			1 cell @ \$85/mth avg; ph @ \$300/mth; LD @ \$70/mth; internet @ \$30/mth; phone LD; explore E Tx Cable						
1	300	5220	Ins.GenLiab&Pub Off	1,050	970	1,057	1,057	510	
			08-09 GL & E&O covered under Admin; \$510 property						
			07-08--GL decreasing 10%; E&O same; property same						
1	300	5222	Auto Insurance	8,203	8,300	8,012	8,012	5,630	
			08-09 \$5630 for current coverage						
			07-08--Increasing 2%; increase if get ladder truck						
1	300	5225	Workers' Comp. Ins.	2,760	4,500	3,621	3,621	14,465	
			08-09 \$8055 (\$189,000 @ \$4.25/100) plus \$6410 volunteer FF; plus \$100,000 extra payroll @ \$4.25/100						
			07-08--Increasing 15% for volunteer FF; 5% for paid; increase for 3 new FF						
1	300	5240	Utilities (Gas & Power)	9,604	7,800	11,690	12,753	15,000	
			07-08--Budget 5% increase						
1	300	NEW	Fire Assn. Supplement for Stipends	0	0	0	0	12,000	
			08-09 asking County to increase from \$400/mth to \$1600/mth to pay 80% of fuel since 80% of calls are in county. Assumes city increases its contribution from \$400 to \$600/mth. County's off-setting revenue is reflected in acct 1-000-4047. Whatever County doesn't approve will be made up by association in donations or in reduced stipends) 7/25 reduced to \$1000/mth--\$400 County, \$600 from City -- also reduced on revenue side						
1	300	5260	Miscellaneous	0	0	0	0	0	
1	300	5270	Association Dues	2,244	2,200	1,655	1,805	2,200	
			08-09 \$75 VZFCFF; \$150 TXFC; \$350 IAFC, \$340 TCFP; Lions Club, NFPA						
1	300	5274	Subscriptions	0	0	0	0		
1	300	5275	Publications/Advertising	99	150	1,608	1,700	2,000	
			\$150 Trade Publications FH, FC, FI, FR; Ad Campaign \$FH FC, FI, FR \$150; Vol Adv & pamphlets						
1	300	5290	Schools & Training	1,226	5,000	6,216	6,781	9,700	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 FRI \$400; TCFP x 2 volunteer incentive @ \$3000 ea; Inspection x 3 @ \$500 ea for Fire prevention program; A/Ox 3 @ \$600 ea for apparatus care; Texas A&M						
			07-08--much paid out of parking lot, \$4 000 for 22 members internet training in-house						
1	300	5296	Travel & Meals	2,603	5,000	3,241	3,536	7,000	
			08-09 Texas A&M						
			07-08--5 guys motel at A&M fire school in July						
			TOTAL CONTRACTUAL	34,845	40,720	41,188	43,725	75,305	0
MAINTENANCE									
1	300	5301	Buildings & Grounds Maintenance	1,432	1,500	1,860	2,029	1,500	
			pest control, extenguisher refills, etc.						
1	300	5317	Fire Fighting Equipment Maintenance	7,194	13,000	9,337	10,186	13,000	
			Maint-breathing equipment & breathing machine, rescue tools						
1	300	5320	Motor Vehicle Maintenance	12,549	10,000	10,186	11,112	20,000	
			08-09 Maint-pump cirt, inspections, batteries, small engine maint. Etc. 8/19 increased 7500 since not replacing booster						
			07-08--extra for Engine 2						
1	300	5330	Tools & Equipment Maintenance	152	300	271	296	300	
1	300	5332	Communications Equipment Maintenance	1,037	2,000	712	2,000	2,000	
1	300	5345	Office Equipment Maintenance	429	800	1,897	2,500	1,895	
			firehouse software-maint & update \$735 each user; \$560 add'l users; \$600 pre-plan mobil option (laptop)						
			TOTAL MAINTENANCE	22,793	27,600	24,264	28,122	38,695	0
SUNDRY									
1	300	5439	Employee/Citizen Recognition	384	700	478	522	1,000	
			\$1000 volunteer awards ceremony, \$1000 for regular employee recognition--dinners b-days, flowers, etc.						
1	300	NEW	Citizens Fire Academy					2,200	
1	300	5499	Contingency Fund	0	1,000	10	11	0	
			TOTAL SUNDRY	384	1,700	488	533	3,200	0
CAPITAL									
1	300	5501	Building and Grounds Capital Expenditures	0	0	6,525	6,525	7,000	
			08-09 remodel inside of fire station to make more visitor-friendly & to accommodate 24-hr shift work--install new front entry door & build out receiving area 7/25 cut						
1	300	5520	Motor Vehicle Capital Expenditures	11,107	0	0	0	0	
			08-09 Requested \$160,000 2000 gallon tanker; \$720,000 for two(2) fire engines to replace an aging fleet. CM pulled out tanker & fire engine. Left 10-year lease on a 2000 gallon pumper engine. No balloon payment, we own at end. Also proposing sell off \$62,500 of surplus equipment. 7/25 cut engine						

Proposed Budget FY 2008-2009

Fc Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
		07-08--\$16 050 to payoff Chief's vehicle or \$11 110 in payments ; moved to debt service						
1 300	5530	Equipment Capital Expenditures	4,980	0	0	0	0	
1 300	5532	Communications Capital Expenditures	1,487	2,950	1,516	1,516	3,000	
		08-09 communication equipment (radio) for new apparatus						
		07-08--Split \$2000 backup repeater with PD; (moved 3 radios and 2 power inverter for EOC to minor tools & equip supplies)						
1 300	5545	Office Equipment Capital Expenditures	3,012	0	0	0	0	
		07-08--(moved 2 computers to supplies)						
		TOTAL CAPITAL	20,586	2,950	8,041	8,041	10,000	0
1 300	5696	Transfer to Special Revenue Fund	0	0	4,328	4,328	0	
Total Fire Dept.			237,316	309,020	278,702	307,955	417,010	3,670
Streets Dept.								
SALARIES & BENEFITS								
1 400	5010	Supervision	33,356	42,525	37,965	41,416	43,600	
		07-08--from 25% PW Dir; 50% Util Superv TO 100% Utility Supervisor Only						
1 400	5020	Skilled Labor	86,809	61,540	50,630	55,233	58,500	
		3 FT Laborers						
1 400	5030	Labor Operations	11,160	35,725	21,393	35,000	34,000	
		1 PT Laborer, 3 Seasonal Laborers						
1 400	5040	FICA	10,145	10,700	8,414	9,179	10,415	
1 400	5050	Retirement	17,167	13,790	11,759	12,828	14,910	
1 400	5230	Health Insurance	21,095	18,400	14,344	15,648	18,960	
		08-09 - 4 @ 4740						
		07-08--4 @ 4600; an employee was miscoded during 06-07; add 1 more						
		07-08--moved transfer station employee out						
1 400	5060	TWC Taxes	1,032	500	0	0	500	
		TOTAL SALARIES & BENEFITS	180,764	183,180	144,505	169,304	180,885	0
SUPPLIES								
1 400	5120	Wearing Apparel	1,325	2,000	1,985	2,166	1,950	
		\$36.80/wk (2 @ 5.75/wk, 1@ 7.60/wk 1 @ \$6.70/wk, \$6/wk svc chg, 4 jackets @ \$1.25/wk); misc chgs						
1 400	5130	Motor Vehicle Supplies	8,908	8,975	11,217	12,237	11,800	
1 400	5140	Minor Tools & Equipment	809	8,200	4,181	4,561	4,500	
		08-09 \$800 Radio; \$1000 2 handheld radios; \$1200 2500 watt Gen Set; \$1500 emergency traffic lights						
		07-08--\$700 radio; \$2500 tools/equip \$5000 barricades						
1 400	5150	Other Supplies	1,431	2,000	903	985	2,000	
		safety vest, safety glasses goggles, \$150 Boot rebate						
		TOTAL SUPPLIES	12,472	21,175	18,286	19,949	20,250	0
CONTRACTUAL								
1 400	5220	Ins.GenLiab&Pub Off	1,096	1,080	1,036	1,037	500	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			GL charged to admin; property ins chgd to 650; \$480 ins for equipment--\$395 front end loader, \$85 packer						
1	400	5222	Auto Insurance	2,118	2,165	2,081	2,081	1,470	
			JS - \$227, JH - \$227 HAUL TRUCK - \$317, Dump Trk \$234, Patch Trk \$227 sweeper \$234						
1	400	5225	Workers' Comp. Ins.	4,405	3,210	5,927	5,927	12,160	
			08-09--\$66 500/100 * 13.48 (str rpr- 3FT/1PT) = \$8965; \$43,600/100 * 6 35 util = \$2770 (JS); \$25 600/100 * 4.75 pk = \$425 (3 seasonal)						
			07-08--Increasing 5%; incl \$139 direct exp for injury						
1	400	5240	Utilities (Gas & Power)	160,573	154,320	121,180	132,197	142,600	
			08-09 CIRRO avg \$11,560/mth, TXU avg \$300/mth, kerosene= \$150-\$250/yr (adjusted after research)						
			06-07 had 13 pymts. 07-08 will have 11 07-08--Budgeted 5% increase						
1	400	5255	Legal Fees	0	0	0	0	0	
1	400	5256	Professional Fees	13,312	5,000	3,757	4,098	0	
			07-08--Misc Engineering 06-07 \$15K for street eng; most eng gets charged with a capital project.						
1	400	5281	Office Equip. Rental	0	0	0	0	0	
1	400	5290	Schools & Training	0	250	111	121	250	
1	400	5296	Travel & Meals	8	250	0	0	250	
			TOTAL CONTRACTUAL	181,511	166,275	134,092	145,461	157,230	0
MAINTENANCE									
1	400	5301	Building & Grounds Maintenance	0	500	612	667	1,500	
			\$1000 rework bathroom \$500 repaint, (\$3000 new overhead door-put in capital)						
			For Maintenance at Utility Barn - 1/3 400/650/750						
1	400	5310	Streets & Alleys Maintenance	37,773	40,000	46,348	50,561	43,000	
			08-09 patch material (7/25 moved \$3,000 cat bakchoe work from capital outlay to maintenance)						
			07-08--Tower Street & Lazy U Alleys. general street repair; (reduced to offset increase in water hydrant maint)						
1	400	5311	Storm Drain Maintenance	5,323	5,000	12,454	13,586	6,000	
			08-09 Rework Pecan St & Others						
			07-08 Amy St. with FEMA Reimbursement						
1	400	5320	Motor Vehicle Maintenance	8,722	8,000	14,111	10,900	9,000	
			08-09 Can lower to \$5500 if new patch truck						
			07-08 exp include \$1900 rebuilt motor for unit 8						
1	400	5330	Tools & Equipment Maintenance	4,296	4,500	10,453	11,403	6,000	
1	400	5390	Miscellaneous Maintenance	348	500	5	5	500	
			TOTAL MAINTENANCE	56,461	58,500	83,981	87,122	66,000	0
SUNDRY									
1	400	5425	Fees & Permits	291	300	100	109	0	
1	400	5439	Employee/Citizen Recognition	199	500	622	679	600	
1	400	5440	Miscellaneous	0	300	25	28	300	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
1	400	5499	Contingency Fund	34	1,000	0	0	0	
			TOTAL SUNDRY	524	2,100	748	816	900	0
CAPITAL									
1	400	5501	Building and Grounds Capital Expenditures	4,380	4,100	0	4,100	3,000	
			08-09 \$3000 new overhead door						
			07-08--Warehouse storage						
1	400	5510	Streets & Alleys Capital Expenditures	30,757	0	0	0	0	
			07-08--moved to capital improvement fund						
1	400	5511	Storm Sewers Capital Expenditures	2,000	0	0	0	0	
			08-09 none in capital improvement fund						
			07-08--moved to capital improvement fund						
1	400	5513	Signals & Markers Capital Expenditures	3,391	0	0	0	0	
			07-08--(moved new barricades to supplies)						
1	400	5520	Motor Vehicle Capital Expenditures	5,954	25,000	0	25,000	0	
			07-08--patch truck moved from 06-07						
1	400	5530	Equipment Capital Expenditures	5,670	3,600	3,331	3,634	1,500	
			08-09 \$4500- 1/2 \$9000 mower; \$1500 Quick Disconnect For Backhoe; \$3000 cat backhoe work (7/25 moved \$4,500 for mower from Streets to Equip Repl Fund. left quick disconnect here; moved backhoe work to maintenance)						
			07-08 -- the \$1595 spent is a concrete saw						
			07-08--\$1000 bucket; 1/3 400/650/750 \$3500 Ditchwitch chain; \$4300 tap tool						
1	400	5532	Communications Capital Expenditures	897	0	0	0	0	
			07-08--(moved 1 radio to tools & equip supplies)						
			TOTAL CAPITAL	53,049	32,700	3,331	32,734	4,500	0
Total Streets Dept.				484,781	463,930	384,944	455,386	429,765	0
Parks Dept.									
SALARIES & BENEFITS									
1	500	5010	Supervision	11,889	37,910	16,219	16,219	32,270	
			08-09 J Stalcup						
1	500	5020	Skilled Labor	33,948	79,200	53,939	64,127	75,480	
			4 FT						
1	500	5030	Labor Operations	0	0	0	0	0	
1	500	5040	FICA	3,558	2,870	5,367	3,150	8,250	
1	500	5050	Retirement	6,475	4,970	9,238	10,860	15,740	
1	500	5230	Health Insurance	3,343	18,700	5,526	6,365	14,700	
			2 w/no med @ \$242, 3 @ 4740						
			07-08-- 1 @ min ins - \$300/yr; 1 @ \$4600/yr						
1	500	5060	TWC Taxes	0	500	0	0	500	
			TOTAL SALARIES & BENEFITS	59,213	144,150	90,288	100,721	146,940	0
SUPPLIES									
1	500	5110	Office Supplies	6	0	46	50	300	
1	500	5120	Wearing Apparel	235	2,660	1,025	2,040	2,700	
			\$51.35/wk (1 @ 8 70/wk, 4@ \$7 60/wk, 5@1.25/wk, \$6/wk svc)						
			07-08--JS @5 45/wk; new@14 07/wk, 1 setup						
1	500	5130	Motor Vehicle Supplies	3,317	4,950	3,709	4,046	15,000	
			move FM diesel to here (appx \$5500/yr)						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--Budgeted 5% Increase						
1	500	5140	Minor Tools & Equipment	1,693	2,300	1,902	2,075	2,500	
			chainsaw, weed eaters \$1850 4 handheld radios						
1	500	5150	Other Supplies	315	2,985	322	351	500	
1	500	5153	Chemicals	0	0	0	0	6,000	
			Weed killer						
1	500	5156	Building Supplies	88	4,200	170	185	4,000	
			TOTAL SUPPLIES	5,654	17,095	7,173	8,748	31,000	0
CONTRACTUAL									
1	500	5210	Communications	623	0	168	183	0	
			JS cell phone @ \$85/mth avg (7/25 cut cell phone)						
1	500	5220	Ins.GenLiab&Pub Off	1,250	1,070	1,125	1,125	2,500	
			GL carried by admin; \$2000 property--\$1010 plus CYRA & additions to parks; \$150 equip; add appx \$300 equip transferred from FM						
			07-08--GL decreasing 10%; Equip & property						
1	500	5222	Auto Insurance	204	520	341	341	675	
			\$444-JS, \$227-1992 Sierra						
			07-08--Increasing 2%						
1	500	5225	Workers' Comp Ins.	1,097	2,835	1,449	1,449	5,035	
			\$105930/100 * 4.75						
			07-08--Increasing 5%						
1	500	5240	Utilities (Gas & Power)	24,021	40,000	26,091	28,700	36,000	
			avg March-July = \$2970/mth						
			07-08--Budgeted 5% increase. adding park lights						
1	500	5241	Pennies for the Park-Operational	1,090	3,000	385	420	1,500	
1	500	52??	Park Projects funded by Donations	0	15,000	0	15,000	0	
			07-08 \$15,000 from CEDC, will see if can use to help pay for restroom project or survey						
1	500	5290	Schools & Training	0	500	0	0	500	
1	500	5296	Travel & Meals	1,416	1,800	0	0	1,800	
			includes trustee meals						
			TOTAL CONTRACTUAL	29,699	64,725	29,559	47,219	48,010	0
MAINTENANCE									
1	500	5301	Buildings & Grounds Maintenance	1,861	9,000	1,262	5,000	5,000	
			07-08--includes \$5,000 to paint playscape tops						
1	500	5302	City Lakes Maintenance	4,297	4,000	2,425	2,645	4,000	
			docks, piers, recreation-oriented maint						
1	500	5303	Park Grounds Maintenance	10,827	15,000	15,533	16,946	15,000	
			routine maint.						
1	500	5304	Blackwell Museum Maint. & Oper.	5,633	7,500	5,753	6,276	12,500	
			\$6000=(\$30/mth pest control, \$400/mth avg TXU, \$72/mth avg phone) prop ins=\$160; \$4000 paint; \$1000 floor						
			07-08--outside repairs paint, gutters elec, etc						
1	500	5305	Janitor Service	360	0	0	0	0	
1	500	5306	Plaza Museum Maintenance & Oper.	5,016	11,000	14,100	15,382	16,000	
			\$14100=\$30/mth pest control, \$170/mth gas, \$75/mth phone, \$900/mth util; add \$1035 prop ins						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--\$2500 carpet, elect, pest control, misc						
1	500	5307	Library Maintenance	4,898	5,000	4,073	4,444	6,500	
			misc maint issues -- electrical, bulbs, carpet cleaning etc ; no operating costs, add \$1010 property ins add \$500 to replace ceiling tiles						
1	500	5308	Cemetary Association	4,500	4,500	5,270	5,645	5,500	
			\$375/mth to Assn for upkeep; 07-08 exp includes \$1145 for tree removal/treatment						
1	500	NEW	Senior Citizens Building Maint/Operations	0	0	0	0	17,500	
			prop ins=440/yr; phone \$95/mth avg, \$360/mth janitor, \$48/mth Gas; \$270/mth Electric, \$2400/yr wax \$400/yr misc; \$5000 paint & woodwork						
1	500	5318	CYRA Maintenance	0	62,000	10,017	25,000	20,000	
			07-08 added extra \$10K to projected -- \$5100 eng, \$5000 for project						
1	500	5320	Motor Vehicle Maintenance	939	800	1,004	1,095	3,000	
			truck needs new doors						
1	500	5330	Tools & Equipment Maintenance	1,435	700	4,696	5,123	2,500	
			more tools need more maintenance--saws mowers, tractors, cutters, trailers						
			TOTAL MAINTENANCE	39,764	119,500	64,134	87,557	107,500	0
			SUNDRY						
1	500	5439	Employee/Citizen Recognition	67	450	313	341	500	
1	500	5499	Contingency Fund	0	1,000	0	0	0	
			TOTAL SUNDRY	67	1,450	313	341	500	0
			CAPITAL						
1	500	5502	City Lakes & Wells Capital Expenditures	0	0	0	0	0	
1	500	5503	Blackwell Museum Capital Expenditures	0	0	0	0	5,000	
			estimated for 2 sides picket fence						
1	500	5504	Plaza Museum Capital Expenditures	0	0	0	0	10,000	2,500
			Electrical Upgrade - Raised \$2500						
1	500	5505	Senior Citizens Building Capital Expenditures	(100)	0	0	0	0	
1	500	5507	Library Capital Expenditures	3,658	9,500	9,275	9,500	15,000	
			08-09 replace a/c unit						
			07-08--alarm system - spent \$5025 as of 7/21						
1	500	NEW	CYRA Ballpark	0	0	0	0	5,000	
			Netting above fence on 1 field						
1	500	5508	Park Grounds Capital Expenditures	15,855	73,000	24,693	73,000	40,000	
			07-08--\$12,000 aerobic system Cherry Creek Park, \$35,000 Restroom, \$8,000 Survey Cherry Ck; \$18,000 Cherry Crk project oversight 7-25 changed projected to spend 73 less 15 to come from pk donations; 8/19 project spend all and add \$40 000 in 08-09 for parking lot						
1	500	5541	Pennies for the Park Capital Expenditures	0	0	0	0	0	
1	500	5520	Motor Vehicle Capital Expenditures	17,999	0	0	0	0	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			Replace 1980s Chevy p/u 213,270 miles - worn out and doors falling off. 7-25 reduce by \$7,500 to 6 cyl. 7-25 moved from Parks to equip repl fund						
1	500	5530	Equipment Capital Expenditures	4,338	0	0	0	0	
			08-09 11' Flex wing Finish Mowing Attachment 7/25 moved from Parks to Equip. Repl Fund)						
			4 new handheld radios (move to supplies)						
1	500	NEW	Water Tower Landmark	0	0	0	0	0	
			Paint old water tower						
1	500	5532	Communications Capital Expenditures	860	0	0	0	0	
			TOTAL CAPITAL	42,609	82,500	33,968	82,500	75,000	2,500
Total Parks Dept.				177,006	429,420	225,435	327,085	408,950	2,500
Fund Transfer to Equipment Replacement Fund									
1	000	5696	Transfer to Equipment Replacement Fund	0	0	0	0	56,000	
TOTAL GEN FUND TRANSFER TO EQUIPMENT				0	0	0	0	56,000	0
TOTAL GENERAL FUND EXPENDITURES				3,165,535	3,443,290	3,192,979	3,647,993	3,687,865	50,835

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
WATER FUND REVENUE									
2	000	4024	Transfer from GO	0	0	0	0	0	
			Accountant's Entry						
2	000		Transfer from First Monday	0	0	0	0	474,475	(188,656)
			9/2 projections & reduced transfer to Capital Improvement Fund allows reduction in supplement from FM. 8/19 increased to cover change in projected & 08-09 budgeted water service revenue 7/25 Added transfer to cover deficit (\$310,025) plus negative fund balance (69,292)						
2	000	4185	Intergovernmental Transfer - CEDC	0	0	0	0	0	
			Accountant's Entry						
2	000	4194	Transfer from Other Funds	0	0	0	0	0	
			2006-acct entry to reclassify bond & note payments and purchase of assets						
2	000	4030	Miscellaneous	0	0	0	0	0	
			Accountant's Entry						
2	000	4110	Water Service	1,113,737	1,384,000	1,073,021	1,165,000	1,215,000	9,000
			9/2 increased projected year-end, increased 08-09 based on \$50,000 over projected year-end 2008-09 based on past 12 months consumption as of August billing, with 5% rate increase						
			08-09 estimate without rate increase (changed prior to 7/25 mtg)						
			07-08 projected YTD plus avg of last 3 months avg from 07 and 06 is \$1,360,810 06 was very high 07 very low. To be more conservative and use 07 numbers projected would be \$1,131,455						
			07-08--Based on 20 cent per 1000 gallon increase on each level; and 04-05 usages. Generates \$43,500; most residential up \$0 85-\$1 85; most commercial up \$0 85-\$2.85; 47.3% is collected first half of year						
2	000	4136	Penalty	38,779	38,000	44,564	53,477	45,000	
2	000	4160	Tap Fees - Water	6,100	20,000	13,131	14,325	20,000	
2	000	4161	Reimbursments	11,091	0	1,765	1,765	0	
2	000	4162	Impact Fees - Water	65,705	15,750	0	9,450	22,050	
			08-09 Estimate 11 homes @ \$1350 each; Business \$7195.5						
			07-08 for Foster Gardens 7 x \$1350 = \$9450; 07-08 budget based on shopping center						
2	000	4185	Re-Connect Fees	1,650	1,300	1,075	1,173	1,500	
2	000	4180	Miscellaneous	5,394	5,000	9,151	9,983	5,000	
			ret ck fees, bulk water, copies, etc.						
2	000	4195	Interest	26,255	25,000	0	0	0	
TOTAL WATER REVENUE				1,268,711	1,489,050	1,142,707	1,255,172	1,783,025	(179,656)

Proposed Budget FY 2008-2009

				FY 06-07	FY 07-08	FY 07-08	FY 07-08	FY 08-09	City Mgr
Fc	Dept	Acct	Description	Actual	Budget	YTD Actual	Projected	Proposed	Changes
						as of 8/28/08			8/19/08

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
WATER FUND EXPENDITURES									
Water Treatment Plant									
SALARIES & BENEFITS									
2	600	5010	Supervision	40,829	44,315	39,724	43,335	46,000	
			Plant Supervisor						
2	600	5020	Skilled Labor	73,451	77,000	75,549	82,417	90,325	
			2 FT Techs						
			07-08 Did not budget enough OT						
2	600	5030	Labor Operations	5,424	0	0	0	0	
			06-07 Hired J. Hall during under employment						
2	600	5040	FICA	9,158	9,280	8,818	9,620	10,430	
2	600	5050	Retirement	16,138	16,075	15,319	16,712	19,910	
2	600	5230	Health Insurance	8,025	10,720	8,717	9,509	9,725	
			2 @ 4740, 1 @ 242						
			07-08--1@\$4600/yr; 1@5820/yr; 1@300/yr (no health)						
2	600	5060	TWC Taxes	0	500	0	0	500	
			TOTAL SALARIES & BENEFITS	153,024	157,890	148,127	161,593	176,890	0
SUPPLIES									
2	600	5110	Office Supplies	618	1,000	553	603	1,000	
2	600	5120	Wearing Apparel	1,603	1,200	1,336	1,457	850	
			08-09 Stone @ 7 60/wk; 2@1 25/wk jacket \$6/wk service. AC & RF don't use uniforms						
			07-08--Fields @14 07-\$735/yr; Stone@10 13-\$527/yr						
2	600	5130	Motor Vehicle Supplies	2,033	2,050	1,906	2,079	2,000	
			2 vehicles est. 25/gal week together--use when re-allocate fuel						
			07-08--Budgeted 5% increase						
2	600	5140	Minor Tools & Equipment	2,519	3,750	516	3,750	3,300	
			08-09--\$1000 desktop Ph meter \$2300 6 jar, jar tester						
			07-08--\$1800 lab tools; \$500 misc tools; \$700 elect meter; \$750 radio						
2	600	5150	Other Supplies	1,216	800	1,211	1,321	1,000	
2	600	5153	Chemicals & Lab Tests	79,694	85,000	113,606	123,934	160,000	
			Per RM - build in 35% increase over projected year-end per suppliers RM will ck savings if build storage tank and buy bulk						
			TOTAL SUPPLIES	87,683	93,800	119,127	133,144	168,150	0
CONTRACTUAL									
2	600	5210	Communications	1,885	2,000	1,587	1,731	1,900	
			\$140/mth phone, \$200/yr internet						
2	600	5220	Ins.GenLiab&Pub Off	6,523	5,910	6,432	6,432	3,700	
			08-09-- GL carried under admin, property \$3540 plus new equipment,						
			07-08--GL decreasing 10%; E&O same; property						
2	600	5222	Auto Insurance	1,059	1,085	1,041	1,041	570	
			\$341 2005 Ford 1/2 Ton, \$227 1997 Sierra						
2	600	5225	Workers' Comp. Ins.	2,802	2,860	3,621	3,621	8,660	
			\$136325 salary @ \$6.35/100						
2	600	5240	Utilities (Gas & Power)	113,149	113,850	74,489	113,850	114,000	
			07-08--Budgeted 5% increase						
2	600	5250	Freight & Express	0	100	0	0	100	
2	600	5256	Professional Fees	5,000	5,000	3,554	5,000	5,000	
			08-09 for planning						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08 Long-term surface water study						
2	600	5270	Association Dues	340	500	408	308	500	
2	600	5275	Publications/Advert.	40	300	0	300	300	
2	600	5290	Schools & Training	690	1,000	222	1,000	1,000	
2	600	5296	Travel & Meals	0	500	0	500	500	
			TOTAL CONTRACTUAL	131,487	133,105	91,354	133,783	136,230	0
			MAINTENANCE						
2	600	5301	Buildings & Grounds Maintenance	213	1,000	508	554	1,500	
			\$1500 paint work						
2	600	5312	Plants-Tower-Wells Maintenance	18,976	14,000	15,933	16,000	14,000	
2	600	5320	Motor Vehicle Maintenance	451	1,500	860	1,500	1,500	
2	600	5329	Water Plant Equipment Maintenance	4,061	6,000	28	6,000	6,000	
2	600	5330	Tools & Equipment Maintenance	85	1,000	212	231	1,000	
2	600	5331	Instruments/Apparatus Maintenance	103	1,000	4,109	4,213	2,000	
			more testing & calibration on instruments						
2	600	5345	Office Equipment Maintenance	10	300	0	0	300	
			TOTAL MAINTENANCE	23,899	24,800	21,648	28,498	26,300	0
			SUNDRY						
2	600	5425	Fees & Permits	2,927	4,000	1,610	1,756	4,000	
2	600	5439	Employee/Citizen Recognition	161	300	341	372	300	
2	600	5440	Miscellaneous	0	300	0	0	300	
2	600	5490	Interest Expense	0	0	0	0	0	
2	600	5499	Contingency Fund	0	1,000	0	0	0	
			TOTAL SUNDRY	3,089	5,600	1,951	2,128	4,600	0
			CAPITAL						
2	600	5501	Building & Grounds Capital Expenditures	0	3,500	850	3,500	6,800	
			08-09 \$6800 for roof on pump house						
			07-08--Fence/gate						
2	600	5502	City Lakes & Wells Capital Expenditures	3,929	25,000	0	25,000	25,000	
			07-08--trackhoe work when lake goes down						
2	600	5515	Water Plant Capital Expenditures	0	0	0	0	200,000	
			08-09 Filter Backwash line to Sewer System (ponds)						
			07-08 reflected in Capital Improvement Fund						
2	600	5530	Equipment Capital Expenditures	1,195	0	0	0	0	
			1/2 of \$9000 zero-turn mower split with streets (7/25 moved from Wtr Plant to Equip Repl Fund)						
			07-08--(moved \$1800 lab tools, \$700 Electrical meter to supplies)						
2	600	5532	Communications Capital Expenditures	430	0	0	0	0	
			07-08--(1 radio moved to supplies)						
			TOTAL CAPITAL	5,554	28,500	850	28,500	231,800	0
			Total Water Treatment Plant	404,735	443,695	383,056	487,646	743,970	0
			Water Distribution System						
			SALARIES & BENEFITS						
2	650	5010	Supervision	16,094	0	0	0	0	
2	650	5015	Car Allowance	331	0	0	0		
2	650	5020	Skilled Labor	159,928	160,100	157,151	171,438	184,530	
			2 equip oper, 2 meter readers, 1 UB clerk, 1 mech, 1 new @ \$8.50/hr 7/25 CUT NEW POSITION						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--2 Equip Oper, 2 Meter Readers 1 Mechanic 1 UB Clerk, (50% PW Admin Asst moved to Admin)						
2	650	5030	Labor Operations	13,756	14,875	13,224	14,426	15,075	
			07-08--1 PT Mechanic						
2	650	5040	FICA	14,618	13,390	13,034	14,219	15,270	
2	650	5050	Retirement	24,783	21,215	20,886	22,785	26,950	
2	650	5230	Health Insurance	28,445	28,820	24,676	26,920	29,700	
			6@4740; 1@ 6000 7/25 cut one						
			07-08--5 @ \$4600; 1 @ 5820						
2	650	5060	TWC Taxes	0	500	0	0	500	
			TOTAL SALARIES & BENEFITS	257,954	238,900	228,971	249,787	272,025	0
SUPPLIES									
2	650	5110	Office Supplies	6,850	7,000	6,062	6,613	7,000	
2	650	5111	Postage	9,564	8,900	8,646	9,432	10,000	
			12 mailings @ \$515; \$175 annual permit, 1/3 of \$1000 postage per month on avg.						
			\$495-\$512 per water bill mailing plus 1/3 postage meter						
2	650	5120	Wearing Apparel	4,008	4,000	3,145	3,431	3,500	
			4@ \$7.60/wk; 1@ 7.95; 1@ 5.75, 1@ \$8.60 6@1.25 jacket; \$6/wk svc=\$66.20/wk						
2	650	5130	Motor Vehicle Supplies	16,513	16,325	17,824	19,444	16,000	
			07-08--Budgeted 5% increase						
2	650	5140	Minor Tools & Equipment	3,102	5,700	1,871	2,041	6,700	
			08-09 \$2000 2 air compressors \$1200 2 air guns & drives \$500 handheld radio \$3000 minor tools						
			07-08--\$5000 regular tools; \$700 1 radio						
2	650	5141	Minor Office Equipment/Furnishings	0	1,000	10	1,000	1,000	
			\$350 fax machine, \$650 work station						
			07-08--computer/printer for barn (\$500 cut)						
2	650	5150	Other Supplies	1,474	2,500	1,036	1,130	1,500	
			\$8.86/wk mats apron etc; gloves goggles coffee, Kerosene, soap, bug spray, etc.						
2	650	5153	Chemicals	2,456	3,000	0	0	1,800	
			TOTAL SUPPLIES	43,967	48,425	38,595	43,092	47,500	0
CONTRACTUAL									
2	650	5210	Communications	2,452	2,500	2,031	2,216	1,500	
			3 lines @ Barn @ 82/mth; JS cell @						
2	650	5220	Ins.GenLiab&Pub Off	398	430	362	362	1,185	
			\$525 Prop Ins, \$655 mobile equipment						
2	650	5222	Auto Insurance	2,238	2,385	2,194	2,194	1,465	
			JS, TB, JA, CM, RS, pump truck						
			07-08--Increasing 2%						
2	650	5225	Workers' Comp Ins	4,953	5,125	6,510	6,510	9,840	
			34,100 @ \$.50/100 admin=\$170; 47355 @ \$.45/100 mech=\$2170; \$136550 @ \$.63/100=8670 7/25 cut 1 man						
2	650	5240	Utilities (Gas & Power)	368	0	0	0	0	
2	650	5255	Legal Fees	4,298	3,500	2,390	2,607	0	
			09-09 moved legal to admin						
			1/3 Legal Retainer						
2	650	5256	Professional Fees	19,999	142,000	67,716	142,000	45,000	
			08-09 for Detailed Distribution Model						
			07-08--\$7000 1/3 audit; \$1000 1/3 acct; \$3000 1/3 engineering retainer; extra eng; \$126,000 Water source study						
2	650	5281	Office Equip. Rental	0	0	0	0	0	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
2	650	5290	Schools & Training	1,371	1,500	912	995	1,500	
2	650	5296	Travel & Meals	28	500	25	27	500	
			TOTAL CONTRACTUAL	36,104	157,940	82,141	156,912	60,990	0
MAINTENANCE									
2	650	5301	Building & Grounds Maintenance	0	500	691	754	500	
2	650	5305	Janitor Service	2,668	2,800	2,271	2,477	0	
			city hall janitor svc moved to admin						
2	650	5313	Water Mains/Lines Maintenance	16,507	20,000	23,266	25,381	25,000	
			aging system						
2	650	5319	Fire Hydrant Maintenance	0	15,000	3,032	15,000	19,000	
2	650	5320	Motor Vehicle Maintenance	4,390	5,000	4,836	5,275	5,000	
2	650	5330	Tools & Equipment Maintenance	3,128	3,750	7,985	8,711	4,000	
2	650	5345	Office Equipment Maintenance	6,549	7,500	2,394	2,612	0	
			08-09 city hall maint all under admin						
			1/3 City Hall Computer Maint, copier, etc.						
2	650	5370	Miscellaneous Maintenance	254	200	17	19	200	
			TOTAL MAINTENANCE	33,495	54,750	44,493	60,230	53,700	0
SUNDRY									
2	650	5432	Cash Over/Short	(263)	250	1,695	1,849	250	
2	650	5435	Returned Checks	564	300	(421)	(459)	300	
2	650	5439	Employee/Citizen Recognition	252	700	725	791	700	
2	650	5440	Miscellaneous	0	200	(173)	(188)	200	
2	650	5442	Refunds	1,319	1,500	683	746	1,500	
2	650	5499	Contingency Fund	934	1,000	0	0	0	
			TOTAL SUNDRY	2,805	3,950	2,509	2,737	2,950	0
CAPITAL									
2	650	5514	Water Mains/Lines Capital Expenditures	269,197	100,000	56,759	100,000	253,000	
			\$200,000 for Etheridge Farms water pressure station or \$500,000 to raise the water tower; \$6000 6" Billy St; \$47,000 Hwy 64 water loop with Tyler St ; plus Etheridge Farms Water Pressure Project						
			07-08--\$100,000 rework 8" from 243 to 64 along Mill Creek -						
2	650	5519	Fire Hydrant Capital Expenditures	0	20,000	18,271	20,000	15,000	
			07-08--8-10 new hydrants -- \$1500-\$1800 each, depending on depth						
2	650	5520	Motor Vehicle Capital Expenditures	5,954	24,000	21,628	22,500	0	
			1/2 ton or \$10 Truck for meter reader replacing 1996 Ford w/149,777 miles - Rick will do comparison on gas mileage on types of vehicles. (7/25 moved from Wtr Dist to Equip Repl Fund)						
			07-08--3/4 ton truck moved from 06-07 budget						
2	650	5530	Equipment Capital Expenditures	3,773	3,100	485	3,100	0	
			\$4600 bore mech 2" (moved air compressors and air guns to supplies) (7/25 moved from Wtr Dist to Equip Repl Fund)						
			07-08--1/3 \$3500 ditchwitch; 1/3 \$4300 tap tool; 1/2 \$1000 air compressor						
2	650	5532	Communications Capital Expenditures	1,720	0	0	0	0	
			07-08--(1 radio moved to supplies)						
2	650	5534	Meters & Meter Boxes Capital Expenditures	18,676	18,000	7,240	18,000	18,000	
2	650	5545	Office Equipment Capital Expenditures	150	0	0	0	0	
			07-08--(moved computer/printer to supplies)						
			TOTAL CAPITAL	299,469	165,100	104,382	163,600	286,000	0

Proposed Budget FY 2008-2009

				FY 06-07	FY 07-08	FY 07-08	FY 07-08	FY 08-09	City Mgr
Fc	Dept	Acct	Description	Actual	Budget	YTD Actual	Projected	Proposed	Changes
						as of 8/28/08			8/19/08
			OTHER DISBURSEMENTS						
2	000	5695	Transfer to General Fund	0	0	0	0	0	
			Accountant's entry						
2	650	9000	Depreciation Expense	0			0	0	
			Accountant's Entry						
2	650	5600	Interfund Transfer	0	0	(20,200)	(20,200)	0	
			moved grant beg balance to fund 8						
2	650	5693	Transfer to Wastewater Fund	0	232,955	174,716	174,716	0	
NEW			Transfer to Capital Improvement Fund	0	0	0	0	19,350	(111,650)
			9/2 projections changed fund balance, didn't need to transfer as much to cover project						
2	650	5696	Transfer to Special Revenue Fund	0	22,000	20,167	22,000	0	
			Wynne Rd Water Line Project 7/25 - will use refund(est \$170,000) on FM 859 to fund match						
2	650	5690	Transfer to Debt Service	0	121,335	111,224	121,335	153,340	
			TOTAL DISBURSEMENTS	0	376,290	285,907	297,851	172,690	(111,650)
2	650	9995	Prior Year Adjustments	0	0	415	415	0	
			Total Water Distribution System	673,796	1,045,355	787,413	974,625	895,855	(111,650)
			Water Fund Transfer to Equipment Replacement						
			Transfer to Equipment Replacement Fund	0	0	0	0	36,100	
			Total Transfer to Equipment Replacement	0	0	0	0	36,100	0
			TOTAL WATER FUND EXPENDITURES	1,078,531	1,489,050	1,170,469	1,462,271	1,675,925	(111,650)

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			WASTEWATER FUND REVENUE						
5	000	4120	Wastewater Service	367,900	420,000	361,143	393,000	410,000	
			08-09 based on no rate change						
			2008-09 based on past 12 months consumption as of August billing with 5% rate increase						
			07-08 projected based on YTD plus Oct 07 billing x 3 when cap was lifted = \$409 751 If use avg of last 3 months during last 2 yrs, it would be \$384900						
			07-08--Based on increase from \$1.15/1000 to \$1.35/1000; no residential cap; Generates \$45 000; most residential up \$0.20 - \$1.20;; most commercial up \$0.70-\$2.70; project based on 47.3% rcvd first half of year like water						
5	000	4135	Sewer Dump Fees	6,705	16,500	18,202	19,857	22,000	
			06-07 used barter system; 07-08 all will pay full price						
5	000	4160	Tap Fees - Sewer	3,000	10,000	4,000	4,364	6,000	
5	000	4162	Impact Fees - Sewer	78,655	19,250	0	11,550	26,945	
			08-09 11 homes @ \$1650=18150; 1 business @ 8794.5						
			07-08 based on 7 lots @ Foster Gardens @ 1650						
5	000	4191	Transfer from Water Fund	0	232,955	174,716	174,716	0	
5	000	4192	Transfer from First Monday	0	217,055	198,967	217,055	604,015	59,435
			9/2 change in projections modifies fund balances, requiring change in transfers to cover deficit 8/19 reduced when increased wastewater service revenue 8/19 reduced transfer when increased revenue for wastewater service						
			added transfer to cover deficit (295,145) plus negative fund balance (117,280)						
			TOTAL WASTEWATER FUND REVENUE	456,260	915,760	757,029	820,541	1,068,960	59,435
			Wastewater Treatment Plant						
			SALARIES & BENEFITS						
5	700	5010	Supervision	0	32,500	15,176	18,000	35,700	
			Plant Supervisor						
5	700	5020	Skilled Labor	49,844	63,200	42,199	46,035	41,500	
			Reduce from 3 to 2 Techs to offset addition of 1 in Wastewater Collection						
5	700	5030	Labor Operations	0	0	0	0	0	
5	700	5035	Contract Labor	9,000	0	6,000	6,000	0	
5	700	5040	FICA	3,813	7,325	4,389	4,788	5,905	
5	700	5050	Retirement	7,014	12,680	7,606	8,297	11,275	
5	700	5230	Health Insurance	10,168	18,400	8,497	9,269	14,220	
			3@\$4740						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--4 @\$4600: CF, JH, DE, 1 open						
5	700	5060	TWC Taxes	0	500	0	0	500	
			TOTAL SALARIES & BENEFITS	79,838	134,605	83,866	92,390	109,100	0
			SUPPLIES						
5	700	5110	Office Supplies	636	500	277	302	500	
5	700	5120	Wearing Apparel	1,734	2,000	1,874	2,045	2,200	
			2@7 60, 1@6 85. 1@8 70 4@ 1 25 jackets 1@6. Svc= \$41.75/wk						
5	700	5130	Motor Vehicle Supplies	7,745	7,690	6,016	6,562	7,700	
			07-08--5% Increase						
5	700	5140	Minor Tools & Equipment	1,054	1,500	1,823	1,988	1,600	
5	700	5141	Minor Office Equipment/Furnishings	0	200	136	148	500	
			\$500 fax machine						
5	700	5150	Other Supplies	3,980	2,500	3,188	3,478	2,850	
			goves, safety goggles, \$150 boot rebate						
5	700	5153	Chemicals & Lab Tests	18,568	20,000	18,866	20,000	45,200	
			\$4800 every quarter Hunter & Assoc purple power 250/mth=3000, lift station cleaner plus 14,400 for digester treatment=23 000 in elec savings						
			TOTAL SUPPLIES	33,717	34,390	32,179	34,523	60,550	0
			CONTRACTUAL						
5	700	5210	Communications	2,817	2,600	2,286	2,494	2,665	
			\$42/mth cell, \$180/mth phone,						
5	700	5220	Ins GenLiab&Pub Off	5,594	5,540	5,963	5,963	1,185	
			GL in admin budget; prop ins = \$770; \$415 mobile equip						
			07-08--GL 10% decrease E&O same, property same, equip same						
5	700	5222	Auto Insurance	2,118	2,165	2,081	2,081	900	
			\$435 DF; \$239 1996 LTD Crown Vic; \$227 1996 Sierra						
			07-08--Increase 2%						
5	700	5225	Workers' Comp. Ins.	3,856	3,990	5,066	5,066	3,050	
			\$76000 @ \$4.00/100						
			07-08--Increase 5%						
5	700	5240	Utilities (Gas & Power)	147,203	141,600	101,345	141,000	125,000	
			Can be 12%-14% decrease						
5	700	5256	Professional Fees	1,750	1,500	1,000	1,500	5,000	
			planning						
5	700	5290	Schools & Training	601	1,500	2,141	1,500	1,000	
5	700	5296	Travel & Meals	0	500	78	85	500	
			TOTAL CONTRACTUAL	163,938	159,395	119,960	159,690	139,300	0
			MAINTENANCE						
5	700	5301	Buildings & Grounds Maintenance	2,072	2,500	769	839	2,500	
5	700	5314	Wastewater Plant Maintenance	51,867	54,000	48,514	54,000	55,000	
5	700	5320	Motor Vehicle Maintenance	3,077	4,000	1,594	3,000	4,000	
			Can drop to \$1000 if get new truck						
5	700	5330	Tools & Equipment Maintenance	831	2,500	2,427	2,648	2,500	
5	700	5333	Instruments/Apparatus Maintenance	375	1,500	1,401	1,528	1,500	
5	700	5370	Miscellaneous Maintenance	0	0	0	0	0	
			TOTAL MAINTENANCE	58,223	64,500	54,706	62,015	65,500	0
			SUNDRY						
5	700	5425	Fees & Permits	11,567	8,000	8,201	8,201	8,700	
			\$72.00 TECQ, \$1500 Discharge permit						
5	700	5439	Employee/Citizen Recognition	205	400	268	292	400	
5	700	5499	Contingency Fund	0	1,000	0	0	0	
			TOTAL SUNDRY	11,772	9,400	8,468	8,493	9,100	0
			CAPITAL						
5	700	5501	Building & Grounds Capital Expenditures	0	4,600	4,500	4,500	42,500	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			\$37,500 to reseal road into plant \$0 50 x 75,000; \$5000 new roof						
			07-08--(Cut \$4300 new roof/ceiling; added \$4600 Security)						
5	700	5530	Equipment Capital Expenditures	10,310	0	0	0	0	
			07-08--(cut \$13 200 Kobota L3240 mowing tractor--will borrow used FM tractor if they get a new one)						
5	700	5531	Instruments & Apparatus Capital Expenditures	926	0	0	0	0	
5	700	5532	Communications Capital Expenditures	860	0	0	0	0	
			TOTAL CAPITAL	12,096	4,600	4,500	4,500	42,500	0
Total Wastewater Treatment Plant				359,585	406,890	303,679	361,611	426,050	0
Wastewater Collection System									
SALARIES & BENEFITS									
5	750	5010	Supervision	33,163	0	0	0	0	
5	750	5020	Skilled Labor	23,085	24,825	23,411	25,540	43,440	
			08-09 UB/Cashier plus 1 laborer @ \$8 50/hr offset by one less wastewater tech at wastewater plant						
5	750	5030	Labor Operations	0	0	0	0	0	
5	750	5040	FICA	4,384	1,900	1,791	1,954	3,325	
5	750	5050	Retirement	8,082	3,290	3,115	3,398	6,345	
5	750	5230	Health Insurance	7,517	4,600	3,574	3,899	9,480	
			2 @ 4740						
5	750	5060	TWC Taxes	0	0	0	0	0	
			TOTAL SALARIES & BENEFITS	76,233	34,615	31,892	34,791	62,590	0
SUPPLIES									
5	750	5110	Office Supplies	21	500	0	0	500	
5	750	5130	Motor Vehicle Supplies	1,479	2,000	3,296	3,595	4,300	
5	750	5140	Minor Tools & Equipment	184	2,500	580	2,500	2,500	
5	750	5150	Other Supplies	887	3,000	691	754	3,000	
5	750	5153	Chemicals	932	12,000	5,150	5,619	6,000	
			TOTAL SUPPLIES	3,503	20,000	9,717	12,467	16,300	0
CONTRACTUAL									
5	750	5225	Workers' Comp. Ins.	0	0	0	0	1,300	
			\$25,100 @ \$0.5/100 and \$18,400 @ \$6.35/100						
5	750	5255	Legal Fees	2,400	2,400	2,533	2,700	0	
			retainer covered by admin						
5	750	5256	Professional Fees	7,056	8,000	3,992	8,000	0	
			planning						
5	750	5282	Equipment Rental	0	200	0	0	0	
5	750	5290	Schools & Training	0	500	0	0	500	
5	750	5296	Travel & Meals	8	250	0	0	250	
			TOTAL CONTRACTUAL	9,464	11,350	6,525	10,700	2,050	0
MAINTENANCE									
5	750	5301	Building & Grounds Maintenance	0	500	574	626	0	
5	750	5316	Sewer Mains/Lines Maintenance	3,878	8,000	4,027	8,000	20,000	
			need to do more point repairs, manhole work						
5	750	5320	Motor Vehicle Maintenance	904	2,000	1,295	1,413	2,000	
5	750	5330	Tools & Equipment Maintenance	1,764	4,000	2,972	3,242	4,000	
			TOTAL MAINTENANCE	6,547	14,500	8,867	13,281	26,000	0
SUNDRY									
5	750	5439	Employee/Citizen Recognition	35	100	46	50	100	
5	750	5499	Contingency Fund	0	1,000	0	0	0	
			TOTAL SUNDRY	35	1,100	46	50	100	0

Proposed Budget FY 2008-2009

				FY 06-07	FY 07-08	FY 07-08	FY 07-08	FY 08-09	City Mgr
Fc	Dept	Acct	Description	Actual	Budget	YTD Actual	Projected	Proposed	Changes
						as of 8/28/08			8/19/08
			CAPITAL						
5	750	5517	Sewer Mains/Manholes Capital Expenditures	115,023	250,000	10,300	250,000	60,000	
			\$60,000 contract labor to lay sewer pipe for west outfall--will bid out project - Need more in this line item if possible.						
			07-08--\$71,100 Wynne Rd Sewer Project; \$178 900 to Continue West Outfall -- use for Etheridge Road Change Order instead						
5	750	5520	Motor Vehicle Capital Expenditures	5,954	0	0	0	0	
5	750	5530	Equipment Capital Expenditures	3,773	3,100	484	3,100	0	
			07-08--1/3 \$3500 Ditchwitch chain; 1/3 \$4300 tap tool; 1/2 \$1000 air compressor						
			TOTAL CAPITAL	124,750	253,100	10,784	253,100	60,000	0
			OTHER DISBURSEMENTS						
			Transfer to Debt Service	0	174,205	159,688	174,205	177,000	
			TOTAL OTHER DISBURSEMENTS	0	174,205	159,688	174,205	177,000	0
			Total Wastewater Collection System	220,532	508,870	227,519	498,594	344,040	0
			TOTAL WASTEWATER FUND EXPENDITURES	580,117	915,760	531,199	860,204	770,090	0

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			SANITATION FUND						
			SANITATION FUND REVENUE						
6	000	4510	Transfer Station	108,499	88,940	63,397	71,400	74,975	
			8/19 adjusted projection, built in 5% increase in rates 7/30 Allied rates increasing 4.7% -- need to determine if changing rates at transfer station--adjusted just for projected year end						
6	000	4520	Solid Waste/Extra Lifts	432,291	422,310	409,475	441,500	471,500	
			8/19 adjusted projection, increased 5% for residential (28% of total) and 7.5% for commercial (72% of total) Need to meet with Allied re New Contract / Rates (7/30 learned rates from Allied increasing 4.7% this year, budget proj yr end plus 4.7%, researching why expenses higher -- know appx \$500/mth where city pays for free service to employees and firefighters. Checking if being charged for containers at city buildings besides FM)						
6	000	4530	Fees from First Monday	0	28,750	28,597	31,197	37,000	
			07-08-- 641/mth for containers, 1755/mth for transfer station						
6	000	4592	Transfer from First Monday	0	21,900	20,075	21,900	49,345	1,155
			9/2 projections changed fund balances, needed to increase transfer from FM. 7/25 added to cover sanitation deficit (41245) and negative fund balance (16,683)						
			TOTAL SANITATION FUND REVENUE	540,789	561,900	521,544	565,997	632,820	1,155
			SANITATION FUND EXPENDITURES						
			SALARIES & BENEFITS						
6	775	5020	Skilled Labor		21,710	21,660	23,629	24,500	
6	775	5030	FICA		1,660	1,729	1,886	1,875	
6	775	5040	Retirement		2,880	3,000	3,273	3,580	
6	775	5230	Health Insurance		4,600	4,519	4,930	4,740	
			TOTAL SALARIES & BENEFITS	0	30,850	30,907	33,717	34,695	0
			SUPPLIES						
6	775		Wearing Apparel	0	0	0	0	400	
6	775	5130	Motor Vehicle / Equipment Supplies diesel, tires, hydraulic fluid, oil		1,000	165	180	1,500	
6	775	5140	Minor Tools & Equipment weed eater		150	61	67	500	
6	775	5141	Office Equipment & Supplies new computer		0	0	0	1,300	
6	775	5150	Other Supplies		750	502	547	750	
			TOTAL SUPPLIES	0	1,900	728	794	4,450	0
			CONTRACTUAL						
6	775	5210	Communications 16/mth		250	145	158	200	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
6	775	5220	Insurance - Liability, Equipment \$60 property, \$225 dozer, \$60 tractor		0	869	869	350	
6	775	5225	Workers Comp Insurance \$24500 @ \$9.79/100		1,350	566	566	2,400	
6	775	5240	Utilities		3,000	4,904	5,350	5,000	
6	775	5283	Allied - Garbage Service	459,527	430,000	425,171	462,375	484,000	
			8/19 adjusted projected year end & 4.7% increase off that. Need to meet with Allied re New Contract / Rates (7/25 - learned Allied increasing 4.7% Nov 1 based on CPI budgeted Proj yr-end plus 4.7%)						
6	775	5284	Allied - Transfer Station	94,084	82,000	50,715	57,128	59,800	
			8/19 adjusted projected year-end & 4.7% increase off that. Budgeted was already 4.7% over projected Year end						
6	775	5285	Allied - Spring Cleanup more to service each year		3,000	0	0	4,000	
6	775	5290	Schools & Training		150	0	0	150	
6	775	5296	Travel & Meals		300	0	0	300	
			TOTAL CONTRACTUAL	553,611	520,050	482,370	526,446	556,200	0
			MAINTENANCE						
6	775	5301	Building & Grounds Maintenance		3,000	7	7	2,000	
6	775	5330	Tools & Equipment Maintenance		6,000	10,497	11,451	5,000	
			TOTAL MAINTENANCE	0	9,000	10,503	11,458	7,000	0
			SUNDRY						
6	775	5439	Employee/Citizen Recognition		100	30	32	100	
6	775	5499	Contingency Fund		0	0	0	0	
			TOTAL SUNDRY	0	100	30	32	100	0
			CAPITAL						
6	775	5501	Building & Grounds Capital Expenditures concrete work in front of packer & roll offs	0	0	0	0	9,000	
6	775	5530	Equipment Capital Expenditures new mower (7/25 moved from Sanitation to Equip Repl Fund)	0	0	0	0	0	
				0	0	0	0	9,000	0
			TOTAL SANITATION DEPT. EXPENDITURES	553,611	561,900	524,538	572,448	611,445	0
			FUND TRANSFER TO EQUIPMENT REPLACEMENT						
			Transfer to Equipment Replacement Fund	0	0	0	0	2,100	
			TOTAL TRANSFER TO EQUIP REPL	0	0	0	0	2,100	0
			TOTAL SANITATION FUND EXPENDITURES	553,611	561,900	524,538	572,448	613,545	0

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			FIRST MONDAY REVENUE						
			Note: Sept 2007 was in FY 06-07, Oct 08 is in 08-09, makes 07-08 appear light; 08-09 will be a full cycle						
3	000	4024	Transfer from GO	0	0	0	0	0	
3	000	4030	Miscellaneous	0	0	0	0	0	
3	000	4210	Reservations	907,355	900,000	754,204	822,000	825,000	
3	000	4215	Trade Centers	738,580	699,000	707,016	765,000	725,000	
3	000	4216	Arbors	772,760	750,000	663,927	724,284	750,000	
3	000	4219	T-Section	137,445	135,000	111,225	121,336	120,000	
3	000	NEW	Log Cabin Reserved						
3	000	4220	Log Cabin Unreserved	209,615	200,000	190,080	207,360	200,000	
3	000	4223	Civic Ctr - Food Concession	94,542	85,000	59,806	65,243	65,000	
			unless decide to do something else with concession stand						
3	000	4224	Civic Ctr - Tables & Chairs	14,864	14,000	16,600	18,110	16,000	
			Tables are \$5 each in advance, \$10 on Wednesday						
3	000	4225	Civic Ctr - Reservations	212,719	215,000	173,043	188,774	205,000	
3	000	4226	Building Impact Fees	27,551	15,000	22,290	30,000	30,000	
3	000	4227	Credit Card Service Charges	4,440	5,000	6,606	7,207	7,000	
3	000	4230	Electric on Lots	5,007	36,000	22,346	24,378	20,000	
			07-08--Increase to \$10/day from \$10/market; add \$10/day for RVs on grounds based on 75 RVs/day for 4 days (Changed to \$20 per show for vendors on the grounds)						
3	000	4231	Monument Fund	0	100	375	375	0	
3	000	4232	Souvenir Sales	988	1,000	242	264	100	
3	000	4235	Towing Fees	0	0	0	0		
3	000	4239	Senior Citizens Building Parking Lot	5,202	50,500	46,314	53,000	40,000	
			07-08--Includes \$40 000 revenue and \$16,683 balance transferred from FD account						
3	000	4240	Hill Parking	3,838	13,500	2,319	2,529	5,000	
			Are starting to ticket on the grounds						
			07-08--Self-operate @ \$4/car or \$25 vendor pkg						
3	000	4241	859 Parking	33,600	40,000	40,236	43,894	45,000	
			07-08--Raise from \$3 to \$4/car						
3	000	4242	Tyler Street Parking	0	0	0	0	0	
3	000	4243	RV Parking	189,087	240,000	195,106	212,843	225,000	
			07-08--Raise from \$15 to \$20 w/e; \$20 to \$25 full hook-ups -- raised to \$25 and \$30 with \$5 discount for vendors						
3	000	4244	Highway 64 Parking	18,719	21,000	22,559	24,610	25,000	
			worked on parking lot to make room for more cars						
			07-08--Raise from \$3 to \$4/car						
3	000	4250	CC - Special Events	29,075	15,000	15,385	16,784	10,000	
3	000	4260	Miscellaneous	14,816	15,000	12,158	13,263	12,000	
			Advt; ATM; etc						
3	000	4270	FM-Special Events	5,881	7,000	6,028	6,576	7,000	
3	000	4271	Antique Show / Western Swing	15,533	20,000	9,739	9,739	50,000	50,000
			9/2 added \$50,000 revenue & \$50,000 expenditure for new event 08-09 drop antique show, add western swing						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
3	000	4272	Bluegrass Festival	35,939	50,000	69,750	69,750	50,000	
3	000	4275	Hotel/Motel Tax	157,477	165,000	168,456	170,000	165,000	
3	000	4284	Dividend Income	0	0	0	0	0	
3	000	4289	Gain (LOSS) Sale of Investment	0	0	0	0	0	
3	000	4285	Interest	22,321	25,000	22,134	24,146	25,000	
TOTAL FIRST MONDAY REVENUE				3,657,352	3,717,100	3,337,942	3,621,464	3,622,100	50,000
FIRST MONDAY EXPENDITURES									
SALARIES & BENEFITS									
3	800	5010	Supervision	84,318	122,000	82,805	90,333	59,185	3,000
			9/2 redistributed part of \$20k for Director's salaries 08-09 reclassified admin supervisor & grounds supervisor positions for admin asst & laborer under Skilled Labor						
			07-08--(Dropped 1/3 City Mgr.) Includes Dir of FM, Admin Superv, Grounds Superv						
3	800	5015	Car Allowance	331	0	0	0	0	
3	800	5020	Skilled Labor	271,154	231,300	177,722	193,879	238,000	
			1 Mktg Dir, 3 Coordinators (Outdoor, Trade Ctrs, Civic Ctr), 1 admin asst 3 laborers, 1 electrician						
			07-08--1 Outdoor Lot Coord, 1 Trade Ctr Coord 1 Civic Ctr Coord 1 Mktg Coord, 1 Admin Asst (in place of admin superv, 1 crew leader, 1 electrician 4 Laborers, (Dropped 50% mechanic & 75% one PD officer)						
			07-08--Requests addition of 1 person \$20 000/yr to back-up Civic Center Events (not included in budget)						
3	800	5030	Labor Operations	25,508	33,800	34,859	38,028	36,000	
			4 Seasonal Laborers						
3	800	5031	First Monday Payroll	160,567	165,900	159,995	174,540	190,000	
			7/25 LC requested \$4800 for extra night security						
			50% on avg is FM PT vs. FT Reg						
3	800	5032	CC-Labor Operations	19,129	20,100	19,002	20,729	20,000	
3	800	5033	CC-Concession Labor	32,812	35,900	24,699	26,944	25,000	
3	800	5034	Bluegrass Festival Labor	2,220	3,380	2,564	2,564	3,500	
3	800	5035	Contract Labor	11,590	20,000	13,117	14,309	15,000	
			07-08--Based on new min wage						
3	800	5040	FICA	44,895	50,040	38,322	41,806	44,530	230
3	800	5050	Retirement	62,143	76,985	45,044	49,139	56,940	440
3	800	5230	Health Insurance	56,629	51,820	34,008	37,099	44,165	
			1 @ \$6000; 1@ \$242, 8@ \$4740						
			07-08--12 @ \$4600; 1 @ 5820;						
3	800	5060	TWC Taxes	146	2,000	0	0	2,000	
TOTAL SALARIES & BENEFITS				771,440	813,225	632,136	689,370	734,320	
SUPPLIES									
3	800	5110	Office Supplies	21,252	20,000	15,521	16,932	20,000	
3	800	5111	Postage	4,194	4,725	3,426	3,738	5,000	
3	800	5120	Wearing Apparel	4,972	4,270	4,513	4,300	5,000	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			Uniforms-2@ 5.75/wk 1@ 7.60/wk, 1@9.80/wk, 4@ 1.25/wk Jacket, 1@\$6/wk svc=39.90/wk=2075 plus \$2900 FM staff shirts						
3	800	5130	Motor Vehicle Supplies	24,758	22,600	26,540	28,953	20,000	
			moved diesel to Parks=\$5500/yr appx;						
3	800	5140	Minor Tools & Equipment	4,472	10,000	4,874	5,000	5,000	
			07-08--includes 10 weedeaters @ \$300 each; \$4000 radios; (Mayor cut \$3000 from regular tools)						
3	800	5141	Minor Office Equipment/Furnishings	0	1,000	4,710	5,138	5,500	
			7/25 moved \$500 for civic ctr speakers & mics from capital outlay						
			07-08--lost 2 computers w/lighting						
			07-08--1 computer; (FM dir cut 1 computer & workstation) YTD 3 computers, TV, desk						
3	800	5150	Other Supplies	2,448	2,000	3,079	3,359	2,500	
3	800	5151	Miscellaneous Supplies	0	0	0	0	0	
3	800	5156	Building Supplies	49,249	51,150	39,558	43,154	55,000	
			08-09 costs rising, added ballpark						
			07-08--\$45 000 building supplies; civic ctr- \$2500 park benches \$150 storage; grounds- \$3500 park benches						
			TOTAL SUPPLIES	111,345	115,745	102,221	110,573	118,000	0
CONTRACTUAL									
3	800	5210	Communications	21,307	22,000	19,642	21,427	22,000	
			\$60/mth LH cell allowance; \$85/mth Cluck's cell; \$1050/mth Verizon; \$330/mth McCleod; \$195/yr civic ctr domain hosting; \$40/mth website hosting; \$195/yr civic ctr tech support; \$2500 YTD B Creative; \$250 misc repair; move out Sr Citizens phone @ \$115/mth avg						
3	800	5220	Ins.GenLiab&Pub Off	18,989	18,000	19,469	19,469	9,400	
			GL & E&O carried by admin; prop=\$9050; equip=\$285 est						
3	800	5222	Auto Insurance	2,118	2,165	2,081	2,081	3,100	
			garbage trucks - 1@ 417, 1@ 575 6 trucks @ 227, CP @ \$329, LH @ \$398						
			07-08--Increase 2%						
3	800	5225	Workers' Comp Ins.	8,392	7,465	10,856	10,856	21,000	
			\$175,000 @ \$0.50/100=\$875; \$385,000 @ \$4.75/100=\$18,350						
3	800	5234	Health & Wellness	1,057	1,500	540	589	1,500	
3	800	5240	Utilities (Gas & Power)	416,426	389,000	356,139	388,515	390,000	
			07-08--Increase 5%						
3	800	5250	Freight & Express	96	100	8	9	100	
3	800	5255	Legal Fees	4,670	5,000	3,231	3,525	2,000	
			retainer now carried by admin; misc.						
3	800	5256	Professional Fees	20,259	72,000	74,288	75,000	11,000	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			audit/acct carried by admin; \$2000 mapping, \$6000 health inspections (7/25 added \$3000 for hotel tax audit)						
			07-08--1/3 audit; 1/3 acct; health inspection; creek engineering; \$2000 mapping; \$50 000 for master plan development						
3	800	5257	Credit Card Fees	3,064	3,000	4,141	4,517	5,000	
3	800	5264	Souvenirs	545	1,000	492	537	0	
3	800	5265	Youth Organizations	5,688	7,000	5,000	7,000	7,000	
3	800	5266	Bluegrass Festival	57,216	50,000	70,909	72,000	50,000	
3	800	5267	859 Parking	12,054	12,250	14,779	16,122	13,500	
			1/3 of (Revenue less sales tax)						
3	800	5268	Special Events	20,030	20,000	18,226	20,000	22,500	
			fireworks, \$5,000 promotional travel						
3	800	5269	Civic Center Concession	59,405	60,000	56,211	61,321	50,000	
3	800	5270	Association Dues	635	700	100	109	700	
3	800	5271	Chamber of Commerce	40,000	40,000	36,667	40,000	40,000	
3	800	5272	FM Scholarship	6,000	8,000	9,000	9,000	8,000	
3	800	5273	Antique Show / Western Swing	22,034	20,000	19,549	19,550	50000	50000
			9/2 added \$50,000 revenue & \$50,000 expenditure for new event 08-09 drop Antique Show, add Western Swing						
3	800	52??	Community Development					20,000	20,000
			9/2 added \$20,000 for community development projects to be paid out of hotel/motel tax						
3	800	5275	Publications/Advertising	162,187	160,000	122,965	160,000	160,000	
3	800	5280	Building Lease	0	0	0	0	0	
3	800	5281	Office Equip. Rental	0	0	0	0	0	
3	800	5290	Schools & Training	620	2,000	1,745	1,904	2,000	
3	800	5296	Travel & Meals	5,400	6,000	5,518	6,000	6,000	
			TOTAL CONTRACTUAL	888,190	907,180	851,557	939,532	894,800	70,000
MAINTENANCE									
3	800	5301	Buildings & Grounds Maintenance	73,622	35,000	85,663	93,450	75,000	
			07-08--\$85,000 maint; Civic Ctr - \$350 lighting, \$500 landscaping; need budget amendment						
3	800	5305	Janitor Service	7,101	7,000	7,311	7,975	0	
			move Sr Citizens to Parks, City Hall carried by admin						
3	800	5309	Bldg/Grounds - Contract Labor	0	0	0	0	0	
3	800	5320	Motor Vehicle Maintenance	10,717	14,000	4,165	8,000	12,000	
			07-08--Includes \$2000 for truck bed						
3	800	5330	Tools & Equipment Maintenance	9,402	8,500	10,781	11,761	10,000	
3	800	5340	Furniture & Fixtures Maintenance	180	200	0	0	200	
3	800	5345	Office Equipment Maintenance	28,723	22,000	25,238	27,532	22,000	
			07-08--1/3 City Hall Maint on computers/copier/ postage machine / comp tech; FM comp tech 3 hrs/wk @ \$32/hr \$5000; Booth Tracker = \$7730/yr						
			TOTAL MAINTENANCE	129,745	86,700	133,157	148,719	119,200	0
SUNDRY									
3	800	5425	Fees & Permits	722	0	0	0	0	
3	800	5432	Cash Over/Short	(626)	200	517	564	200	
3	800	5435	Returned Checks	570	2,000	3,590	3,916	2,000	
3	800	5439	Employee/Citizen Recognition	1,173	1,300	1,698	1,853	2,000	
3	800	5440	Miscellaneous	2,700	4,000	3,278	3,576	2,500	

Proposed Budget FY 2008-2009

				FY 06-07	FY 07-08	FY 07-08	FY 07-08	FY 08-09	City Mgr
Fc	Dept	Acct	Description	Actual	Budget	YTD Actual	Projected	Proposed	Changes
						as of 8/28/08			8/19/08
3	800	5441	Towing Charges	0	0	0	0	0	
3	800	5442	Refunds	0	0	1,297	1,295	0	
3	800	5499	Contingency Fund	934	1,000	0	0	0	
			TOTAL SUNDRY	5,473	8,500	10,380	11,204	6,700	0
			CAPITAL						
3	800	5501	Building and Grounds Capital Expenditures	220,300	149,900	134,245	149,900	133,000	
			08-09 - \$15,000 RV Park electrical upgrades; \$45,000 on Row 1--widen 10 ft, redo entire road & address drainage; \$3000 trees, \$20,000 road work - sea coate, \$50,000 creek improvements						
			07-08--Added \$21,900 for repaving Sr Citizens Bldg Parking Lot \$66,500 Civic Ctr - \$3500 tables & chairs; \$5000 2 power point projectors; (Drop \$33,000 improve sound system - put in 06-07); \$15,000 RV Park electrical upgrade; \$10,000 walk-in cooler \$94,500 Grounds - \$75,000 4 new bridges; \$10,000 2000 ft road resurfacing; \$2000 rest areas; \$1500 storage bldgs; \$6000 improve 64 parking area (moved civic ctr lighting, landscaping to maint; park benches & storage to bldg supplies; moved grounds park benches to building supplies; moved mapping to professional services)						
3	800	5520	Motor Vehicle Capital Expenditures	38,404	0	0	0	0	
			08-09 New truck (7/25 moved to equip repl fund)						
			07-08--(cut truck--was for Dir so his could be passed down to replace a garbage truck)				0		
3	800	5530	Equipment Capital Expenditures	21,976	15,500	19,292	19,292	0	
			\$15,000 for 2 golf carts, \$30,000 for Skid Steer Loader plus \$10,000 for attachments (7/25 moved to equip repl fund)						
			07-08--\$2000 finish mower; moved \$2000 for 2nd finish mower to 06-07 budget; 13,500 tractor; (cut \$10,000 zero turn mower; moved \$3000 weedeaters to supplies)						
3	800	5532	Communications Capital Expenditures	6,423	0	0	0	0	
			07-08--(moved \$4000 radios to supplies)						
3	800	5545	Office Equipment / Furnishings Capital Exp	56,425	2,000	4,149	2,238	9,500	
			08-09 \$10,000 for tables, chairs, carts, microphones, speakers 7/25 moved \$500 spkrs & mics to supplies						
			07-08--\$2000 software (moved computers/workstation to supplies)						
			TOTAL CAPITAL	343,528	167,400	157,685	171,430	142,500	0
			OTHER DISBURSEMENTS						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
3	800	5660	Rent	752,901	740,000	661,991	722,172	740,000	
3	800	5690	Expenditure Transfer to Dept Service	0	177,140	162,378	177,140	177,290	
3	800		Expenditure Transfer to Sanitation Fund						
			TOTAL OTHER DISBURSEMENTS	752,901	917,140	824,369	899,312	917,290	0
			ADJUSTMENTS						
3	800	9000	Depreciation Expense	0	0	0	0	0	
3	800	9995	Prior Year Adjustments	0	0	(38,768)	(38,768)	0	
			TOTAL ADJUSTMENTS	0	0	(38,768)	(38,768)	0	0
			TOTAL FIRST MONDAY DEPT. EXPENDITURES	3,002,621	3,015,890	2,672,737	2,931,372	2,932,810	70,000
			FUND TRANSFERS						
3	800	5610	Transfer to General Fund	600,000	0	0	0	0	
3	800		Transfer to Water Fund	0	0	0	0	474,475	(188,656)
			9/2 projections & reduced transfer to Capital Improvement Fund allows reduction in supplement from FM. 8/19 increased to cover lower water revenue. 7/25 added to cover water deficit (310,025) and negative fund balance (69,292)						
3	800	5693	Transfer to Wastewater Fund	0	217,055	198,967	217,055	604,015	59,435
			9/2 change in projections modifies fund balances, requiring change in transfers to cover deficit. 8/19 reduced when increased wastewater service revenue 7/25 added to cover wastewater deficit (295,145) and negative fund balance (117,280)						
3	800	5697	Transfer to Sanitation Fund	0	21,900	20,075	21,900	49,345	1,155
			9/2 projections changed fund balance, needed to increase transfer from FM to break even. 7/25 added to cover sanitation deficit (41245) and negative fund balance (16,683)						
3	800		Transfer to Equipment Replacement Fund	0	0	0	0	80,000	
			(7/25 pulled vehicles & tractors out of capital outlay to equipment replacement fund)						
			TOTAL FUND TRANSFERS	600,000	238,955	219,042	238,955	1,207,835	(128,066)
			TOTAL FUND EXPENDITURES & TRANSFERS	3,602,621	3,254,845	2,891,779	3,170,327	4,140,645	(58,066)

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			DEBT SERVICE FUND						
			DEBT SERVICE REVENUE						
4	000	4024	Transfer from GO	0	0	0	0	0	
			Accountant's Entry						
4	000	4305	1/2 % Sales Tax	661,359	0	0	0	0	
			07-08--based on 4% increase						
4	000	4310	Property Tax	481,589	410,970	479,908	482,356	795,990	
			08-09 assumes same tax rate of .42523 times (new certified values of \$252,142,172 less \$33,721,948 frozen values) plus \$122,302 frozen taxes @ 97% collections plus \$25,000 delinquent taxes at new distribution of 30% M&O 70% I&S Split to almost cover debt service needs (7-25 per VZ App Dist new calculations I & S Rate = .32404, if keep .42523, M&O becomes 10119--a 76.2%-23.8% split)						
			07-08--based on .42523 rate 97% collections -- I&S = 20; need to adjust budget to 463780 based on 47% of total tax rcpts						
4	000	4320	EMS Building Rent	12,284	18,300	15,230	16,615	18,300	
4	000	4330	Transfer from First Monday	0	177,140	162,378	177,140	177,290	
4	000	4350	Miscellaneous	0	0	4,258	4,258	0	
4	000	4391	Transfer from Water	0	121,335	111,224	121,335	153,340	
4	000	4393	Transfer from Wastewater	0	174,205	159,688	174,205	177,000	
4	000	4395	Interest	4	9,000	18,016	19,653	15,000	
			TOTAL DEBT SERVICE REVENUE	1,155,236	910,950	950,701	995,562	1,336,920	0
			DEBT SERVICE EXPENDITURES						
4	900	5601	C.O. Principal	675,000	700,000	770,000	770,000	830,000	
4	900	5602	FM Building Principal	130,202	135,475	124,149	135,435	140,615	
4	900	5603	EMS Bldg/Principal	16,475	16,375	15,282	16,671	17,525	
4	900	5605	Vehicle Loan Principal	0	17,145	16,171	17,641	9,215	
			estimated payoff 10/1/08						
4	900	NEW	Loan on TxDOT Property Principal	0	0	0	0	24,170	
4	900	5611	C.O. Interest	308,055	394,030	315,697	315,697	239,435	
4	900	5613	FM Building Interest	15,774	10,510	9,663	10,541	5,365	
4	900	5614	EMS Bldg/Interest	2,904	3,005	2,482	2,708	1,860	
4	900	5615	Vehicle Loan Interest	0	1,045	940	1,026	0	
4	900	NEW	Loan on TxDOT Property Interest	0	0	0	0	21,275	
4	900	5694	Transfer to Water / Sewer	0	0	0	0	0	
4	900	5625	Agent Fees	1,936	1,500	3,361	3,666	2,500	
4	900	9995	Prior Year Adjustments	0	0	0	0	0	
			TOTAL DEBT SERVICE EXPENDITURES	1,150,347	1,279,085	1,257,745	1,273,386	1,291,960	0

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			CAPITAL IMPROVEMENT FUND						
			CAPITAL IMPROVEMENT REVENUE						
			2007 Series CO Revenue for Street Improvements						
7	910	4610	Series 2007 CO for Street Improvement for Etheridge Road Project	0	1,400,000	1,373,829	1,378,000	5,000	
			08-09 TxPool Acct Interest						
			07-08 CO Issuance plus interest						
7	910	4694	Transfer from GO	0	61,035	55,949	61,035	0	
			TOTAL	0	1,461,035	1,429,778	1,439,035	5,000	0
			1995 Series CO Revenue for Street Improvements						
7	911	4610	Series 1995 CO for Street Improvement for Streets/Drainage	0	0	2,573	2,600	0	
			TxPool Account Interest						
			TOTAL	0	0	2,573	2,600	0	0
			2003 Series CO Revenue for Wtr Plant/Swr Plant/Street Improvements						
7	912	4610	Series 2003 CO for Wtr/Swr Plant/Street for Street Improvements		0	12,866	13,500	5,000	
			\$5000 TexPool Interest						
7	912		Transfer from Water Fund					19,350	(111,650)
			9/2 reduced amt transferred -- projections changed fund balance						
			TOTAL	0	0	12,866	13,500	24,350	(111,650)
2	000	4196	Revenue transferred from C.O. Account	50,335			0		
			TOTAL CAPITAL IMPROVEMENT REVENUE	50,335	1,461,035	1,445,218	1,455,135	29,350	(111,650)
			CAPITAL FUND EXPENDITURES						
			2007 Series CO for Street Improvements Expenditures						
7	910	5518	Major Street Project Capital Expenditures	210,703	1,400,000	297,378	1,015,000	0	
			07-08--Etheridge Road - \$932747 bid, \$10500 easement, \$4500 atty, \$1425 Surveys eng up to 65,500 (The change order on sewer will be paid out of sewer mains capital expenditures fund 5)						
7	910	5510	Streets & Alleys Capital Expenditures funds	0	0	0	0	350,000	
			TOTAL	210,703	1,400,000	297,378	1,015,000	350,000	0
			1995 Series CO for Street Improvements Expenditures						
			Use all remaining funds in 07-08						
7	911	5510	Streets & Alleys Capital Expenditures	0	0	64,984	85,000	0	
			07-08 Council re-allocated for Elliott Street after Shady Lane						
			07-08 using this fund up first for Shady Lane instead of 7-912 5510 up to the balance which is appx \$110 000 -- need to re- allocate in the budget						
7	911	5511	Storm Sewers Capital Expenditures	0	25,000	0	25,000	0	
			07-08--\$9,000 Forrest (by Peace) if do ourselves and other projects we can do in- house						
			TOTAL	0	25,000	64,984	110,000	0	0

Proposed Budget FY 2008-2009

[illegible]

Proposed Budget FY 2008-2009

Fd	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			SPECIAL REVENUE FUND						
			SPECIAL REVENUE						
			Texas Capital Fund Grant Revenues						
8	950	4780	Texas Capital Fund Grant - FM 859 Water Line	153,000	175,000	0	150,000	170,000	
			08-09 expect an add'l refund in 08-09: will apply to city's \$131,700 match on Wynne Rd Grant						
			07-08--FM 859 line: Original \$374,900 TCF Grant--reduction in costs mean grant will be \$150,000-\$195,000 all pd in 2008; 06-07--\$15K Lewis, \$125K CEDC						
			06-07 Rcvd \$28,000 from TMF & \$125,000 from CEDC						
8	950	4791	Transfer from Water Fund	0	22,000	20,167	22,000	0	
			TOTAL	153,000	197,000	20,167	172,000	170,000	0
			TCDBG- Wynne Rd. Water Line Project						
8	New	NEW	Texas Community Development Block Grant	0	0	0	0	250,000	
			Wynne Rd Water line in 08-09 budget: TCDBG \$250,000, city's match= 131,700						
			Transfer from FM 859 Grant Fund	0	0	0	0	131,700	
8	New		Transfer from Water Fund	0	0	0	0	0	
			Grant is 53% match; \$40,000 is engineering, the balance is the grant match. If City receives funds back on FM 859 grant, will spend it on this project's \$40,000 engineering in the 07-08 year. 7/25- expect \$170,000 return of funds on FM 859 project - will apply to \$131,700 city's match on this grant						
			TOTAL	0	0	0	0	381,700	0
			Texas Parks & Wildlife Grant Revenues						
			Cherry Creek Park - Trails Grant	63,500	0	0	0		
8	951	4781	Cherry Creek Park - Phase II Grant	0	282,500	0	0	400,000	
			8/19 - changed to place entire project in 08-09 budget 07-08--\$227,500 in FY 08, rest in FY 09						
			TOTAL	63,500	282,500	0	0	400,000	0
			TxDOT Sidewalk Grant Revenues						
8	952	4782	Sidewalk Grant/CEDC	125,103	275,000	604,785	754,765	0	(55,000)
			9/2 moved \$55,000 match from CEDC from 08-09 to 07-08 budget. (7/25 added \$54,000 expect to be returned by TxDOT by end of yr)						
			08-09 remainder from CEDC to be pd 08-09						

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			07-08--portion of \$800K grant for \$1million project per grant coordinator						
			TOTAL	125,103	275,000	604,785	754,765	0	(55,000)
Other Grants									
8			New Miscellaneous Grants	0	0	461	461	2,500	
8	963	4802	CEDC Grant for FM Utility Relocation	0	0	80,000	80,000	0	
8	961	4800	Tx Comm on Fire Protection Grant for Bunker Gear	350	0	10,268	10,268		
8	962	4801	ETCOG Grant for Digital Voice Recorder	0	0	13,950	13,950		
			TOTAL	350	0	104,679	104,679	2,500	0
Fire Equipment Grant									
8	954		Fire Dept. - Equipment Grant	5,040	0		0		
			07-08 did not receive grant						
			07-08--Dept Homeland Security AFG grant Award in rounds--anytime between July 2007 and April 2008 Will add 708,750 to rev and exp if grant rcvd for a \$750,000 ladder truck. Grant= \$697,500; CVFD donation=\$11,250; (budgeting \$41,250 under expenses just in case for city's match)						
			TOTAL	5,040	0	0	0	0	0
TOTAL SPECIAL REVENUE				346,993	754,500	729,631	1,031,444	954,200	(55,000)
SPECIAL REVENUE EXPENDITURES									
Texas Capital Fund Grant Expenditures									
8	950	5521	FM 859 Water Line Project	0	176,000	179,885	179,885	0	
			07-08--FM 859 Water Line - \$7000 engineering, \$149,000 Rice Contracting, \$20,000 GrantWorks Wynne Road Water line in 08-09 budget						
			Transfer to Wynne Rd. Project	0	0	0	0	131,700	
			(7/25 use refund on project to fund city's match on Wynne Rd Water Line Project						
8	950	5600	Intergovernmental Transfer	0	0	20,200	20,200	0	
			TOTAL	0	176,000	200,085	200,085	131,700	0
TCDBG - Wynne Rd Water Line Project									
8	NEW	NEW	Wynne Road Water Line Project	0	0	0	0	381,700	
			TOTAL	0	0	0	0	381,700	0
Texas Parks & Wildlife Grant Expenditures									
8	951	5542	Park - Phase II Grant Capital Expenditures	1,265	282,500	0	0	400,000	

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			08-09 -- 8/19 move all project to 2008-09 year						
			07-08 soccer assn doesn't want lights. so do not plan to spend this yr; \$55,000 isn't enough for a splash pad so do not plan to spend this yr						
			07-08--\$20K Volleyball Courts; \$15K Amphitheater; \$95K 2 pavilions; \$6K Picnic Tables; \$90K Soccer fields goals turf, benches, bleachers, water fountains; \$1 500 signs; \$55K splash pad						
8	951	5600	Intergovernmental Transfer	0	0	359	359	0	
			TOTAL	1,265	282,500	359	359	400,000	0
TxDOT Sidewalk Grant Expenditures									
8	952	5512	Sidewalk Grant Capital Expenditures	308,414	275,000	541,834	722,960	0	
			07-08--\$1 million project; \$800,000 grant; spent over several years. 07-08 expect to spend \$275,000 per Traylor & Assoc						
8	952	5600	Intergovernmental Transfer	0	0	134,225	134,225	0	
			moving cash balance from Fund 1 to Fund 8						
			TOTAL	308,414	275,000	676,058	857,185	0	0
Other Grants									
8			New Miscellaneous Grants	0	0	461	461	2,500	
8	963	5301	FM Utility Relocation pd by CEDC	0	0	0	80,000	0	
8	961	5121	Tx Comm on Fire Protection for Bunker Gea	0	0	10,268	10,268	0	
8	962	5532	ETCOG Grant for Digital Recorder-PD	0	0	13,950	13,950	0	
			TOTAL	0	0	24,679	104,679	2,500	0
Fire Equipment Grant Expenditures									
		5520	Fire Dept. Equipment Grant	0	0	0	0	0	
			07-08--\$41,250 for city share of \$750 000 ladder truck; (add rest of \$750,000 in revenue and expense if get the grant)						
			TOTAL	0	0	0	0	0	0
TOTAL SPECIAL REVENUE EXPENDITURES				309,679	733,500	901,181	1,162,308	915,900	0

Proposed Budget FY 2008-2009

Fc Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
		EQUIPMENT REPLACEMENT FUND						
		EQUIPMENT REPLACEMENT FUND REVENUE						
		Sale of Surplus Equipment	0	0	0	0	32,500	
		8/19 reduced 30,000 - not selling Booster						
		7/25 moved sale of equip from Gen Fund to here. Includes FD & City Equipment						
		Transfer from General Fund	0	0	0	0	56,000	0
		Transfer from Water Fund	0	0	0	0	36,100	0
		Transfer from Sanitation Fund	0	0	0	0	2,100	0
		Transfer from First Monday Fund	0	0	0	0	80,000	0
		TOTAL EQUIP. REPL. FUND REVENUE	0	0	0	0	174,200	0
		EQUIPMENT REPLACEMENT FUND EXPENDITURES						
		Police - Dept. 200						
		(1) Ea Reconditioned SUV/ Canine Unit					11,500	
		08-09 2 reconditioned SUVs--1 for K-9 patrol, 1 for narcotics. CM will defer purchase of new K-9 and reconditioned car for narcotics one year (7/25 moved from PD to equip repl fund)						
		Streets - Dept. 400						
		(1) Ea Zero Turn Mower (cost split with Wtr Plant)					4,500	
		08-09 \$4500- 1/2 \$9000 mower, \$1500 Quick Disconnect For Backhoe, \$3000 cat backhoe work (7/25 moved 4,500 for mower from Streets to Equip Repl Fund)						
		Parks - Dept. 500						
		(1) Ea 6 cylinder Truck					20,000	
		Replace 1980s Chevy p/u 213,270 miles - worn out and doors falling off. 7-25 reduce by \$7,500 to 6 cyl. 7-25 moved from Parks to equip repl fund						
		Parks - Dept. 500						
		(1) Ea 11' Flex wing Finish Mowing Attachment					20,000	
		08-09 11' Flex wing Finish Mowing Attachment 7/25 moved from Parks to Equip Repl Fund)						
		Water Plant - Dept. 600						
		(1) Ea Zero Turn Mower (cost split with Streets)					4,500	
		1/2 \$9000 mower split with Streets (7/25 moved to equipment replacement fund)						
		Water Distribution - Dept. 650						
		(1) Ea Half Ton or S10 for Meter Reader					27,000	
		1/2 ton or S10 Truck for meter reader replacing 1996 Ford w/149,777 miles - Rick will do comparison on gas mileage on types of vehicles. (7/25 moved from Wtr Dist to Equip Repl Fund)						

Proposed Budget FY 2008-2009

				FY 06-07	FY 07-08	FY 07-08	FY 07-08	FY 08-09	City Mgr
Fc	Dept	Acct	Description	Actual	Budget	YTD Actual	Projected	Proposed	Changes
						as of 8/28/08			8/19/08
			(1) 2" Bore Machine					4,600	
			\$4600 bore mech 2" (moved air compressors and air guns to supplies) (7/25 moved from Wtr Dist to Equip Repl Fund)						
			Sanitation - Dept. 775						
			(1) Ea Mower					2,100	
			First Monday - Dept. 800						
			(1) Ea Truck					25,000	
			For Director, will replace bed on current truck to be used for trash pickup on grounds instead of larger one-ton that costs more to drive						
			(1) Ea Skid Steer Loader w/attachments					40,000	
			To share with parks, \$30,000 for Loader, \$10,000 for attachments						
			(1) Ea Golf Cart					7,500	
			(1) Ea Golf Cart					7,500	
			TOTAL EQUIP. REPL. FUND EXPENDITURES	0	0	0	0	174,200	0

Proposed Budget FY 2008-2009

[illegible]

Proposed Budget FY 2008-2009

Fc	Dept	Acct	Description	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 YTD Actual as of 8/28/08	FY 07-08 Projected	FY 08-09 Proposed	City Mgr Changes 8/19/08
			TOTAL SALARIES/FICA/RETIREMENT/HEALTH INS	2,865,789	3,429,220	2,896,604	3,176,335	3,562,450	(3,665)
			TOTAL SUPPLIES	426,696	508,580	458,808	514,503	671,360	0
			TOTAL CONTRACTUAL	2,648,472	2,487,940	2,174,520	2,519,815	2,448,445	70,000
			TOTAL MAINTENANCE	420,164	663,460	522,053	667,646	583,265	0
			TOTAL SUNDRY	175,534	62,400	63,556	67,633	61,800	2,000
			TOTAL CAPITAL OUTLAY	1,044,808	793,810	789,210	1,288,273	941,025	52,500
			TOTAL CAPITAL OUTLAY & CAPITAL FUND	1,638,041	3,340,860	2,282,152	3,913,581	2,512,685	52,500
			TOTAL OTHER DISBURSEMENTS	801,561	972,140	884,400	964,800	975,290	0
			TOTAL WAGES	2,167,450	2,588,510	2,211,175	2,431,736	2,677,845	0
			TOTAL SALARIES/FICA/RETIREMENT/HEALTH INS	2,865,789	3,429,220	2,896,604	3,176,335	3,562,450	(3,665)
			TOTAL HEALTH INSURANCE	257,540	318,860	231,791	253,200	318,130	0
			TOTAL SAL/FICA/RETIR/HLTH INS/TRAINING/RECOG	2,954,939	3,570,640	3,009,970	3,301,034	3,717,175	(3,665)
			TOTAL UTILITIES	927,202	912,120	738,876	869,316	877,300	0
			TOTAL INSURANCE, EXCLUDING HEALTH	145,783	151,270	163,844	163,843	200,175	0
			TOTAL WORKERS COMP	55,096	59,260	72,505	72,506	110,475	0
			TOTAL MOTOR VEHICLE SUPPLIES	134,712	135,940	141,104	153,932	167,300	0
			TOTAL TMRS	270,766	310,270	259,840	284,244	344,480	5
			TOTAL WAGES						
			Administration	226,921	392,645	350,130	386,397	432,985	(9,000)
			Police Dept.	541,031	603,365	547,204	596,217	632,920	3,000
			Animal Shelter	45,747	59,535	46,346	50,260	57,285	0
			Municipal Court	37,691	48,960	43,835	47,820	50,550	0
			Fire Dept.	107,028	156,200	134,659	146,901	192,500	3,000
			Streets Dept	131,325	139,790	109,988	131,649	136,100	0
			Parks Dept	45,837	117,110	70,158	80,346	107,750	0
			TOTAL GO	1,135,579	1,517,605	1,302,320	1,439,591	1,610,090	(3,000)
			Water Plant	119,703	121,315	115,273	125,752	136,325	0
			Water Distribution	189,777	174,975	170,375	185,864	199,605	0
			Wastewater Plant	49,844	95,700	57,374	64,035	77,200	0
			Wastewater Collection	56,249	24,825	23,411	25,540	43,440	0
			TOTAL WATER/WASTEWATER	415,573	416,815	366,433	401,191	456,570	0
			TOTAL SANITATION	0	21,710	21,660	23,629	24,500	0
			TOTAL FIRST MONDAY	607,297	632,380	514,762	561,326	586,685	3,000
					(includes contract labor)				
			TOTAL WAGES SUBJECT TO RETIREMENT BENEFITS						
			Administration	215,339	378,645	339,153	374,423	419,415	(9,000)
			Police Dept.	541,031	595,865	547,204	596,217	623,190	3,000
			Animal Shelter	45,251	51,135	42,589	46,460	49,360	0
			Municipal Court	34,091	48,960	43,835	47,820	50,550	0
			Fire Dept.	64,979	114,700	93,449	101,945	144,500	3,000
			Streets Dept.	120,165	104,065	88,595	96,649	102,100	0
			Parks Dept	45,837	117,110	70,158	80,346	107,750	0
			TOTAL GO	1,066,694	1,410,480	1,224,983	1,343,860	1,496,865	(3,000)
			Water Plant	114,279	121,315	115,273	125,752	136,325	0
			Water Distribution	176,022	160,100	157,151	171,438	184,530	0
			Wastewater Plant	49,844	95,700	57,374	64,035	77,200	0
			Wastewater Collection	56,249	24,825	23,411	25,540	43,440	0
			TOTAL WATER/WASTEWATER	396,394	401,940	353,210	386,764	441,495	0
			TOTAL SANITATION	0	30,850	30,907	33,717	34,695	0
			TOTAL FIRST MONDAY	518,258	522,580	423,086	461,315	490,685	3,000